

PASSPORT
IDENTITY CARD
DRIVER'S LICENCE
PHOTOS
RUSH SERVICE... IF REQUIRED

FRANCIS WU'S STUDIO GLOUCESTER ARCADE

CHINA MAIL

ESTABLISHED FOR OVER ONE HUNDRED YEARS

HONG KONG, FRIDAY, APRIL 25, 1947.

No. 33648.

For THE NEWSPAPER ENTERPRISE LTD,

WINDSOR HOUSE

Price 20 Cents.

We Buy and Sell
TYPEWRITERS
CALCULATING MACHINES
also Anything and Everything
for OFFICE MACHINES
Excellent Service

Hongkong Typewriter Exchange
9, D'Aguilar St. Tel. 2143

GOVERNOR DEFENDS INCOME TAX

"Not A Mere Doctrinaire Opinion" "Direct Taxation The Most Appropriate Method"

The Government has taken into its consideration all the representations that have been made...and it remains of the opinion that a measure of direct taxation is the most appropriate method of providing for some of the essential expenditure of this Colony in present circumstances," said His Excellency the Governor, Sir Mark Young, when the Inland Revenue Bill—better known in Hong Kong as the "Income Tax Bill"—came up for its first reading before Legislative Council yesterday.

BANKING LAW PASSED

Nanking, Apr. 24. China's new banking law was unanimously passed by the Legislative Yuan this morning. No important changes pertaining to foreign banks were made in the regulations originally drafted. The law provides that foreign banks after admission and registration shall not operate on savings and trust banks and that all transactions must be in Chinese currency unless the Central Bank of China authorizes otherwise.—Reuter.

U.K. Exports' Heavy Drop

London, Apr. 23. The value of United Kingdom exports for March was £82,600,000, the lowest figure (except for the shorter month of February) since September last year, the Board of Trade announced today.

The transport and shipment of goods for export was still being hindered by bad weather. The closing down of industrial firms in February also had some effect towards the end of the period.

Allowing for the rise in prices since 1938, the volume of exports in March is estimated provisionally at 99 per cent of the 1938 volume as compared with 112 per cent in January.

Imports in March (£130,000,000) were higher than in any month since December, 1925 and exceed those in January by £8,000,000, or 11 per cent.—Reuter.

Royal Family On Way Home

Capetown, Apr. 23. Britain's Royal Family is beginning to feel the strain of the 7,000-mile tour of South Africa, which ends tomorrow. They sail for home in HMS "Vanguard," 82 days after leaving England.

Queen Elizabeth made this admission during an informal chat with representatives of the press who had accompanied the tour. After shaking hands with them, she presented each with a commemorative medallion and inquired if they also were exhausted after the trip.

The Queen added that they were all sad that their "lovely tour" was ending.

Today's programme was as full as any the Royal Family have undertaken.

It started with the ascent of 3,602-foot Table Mountain by cable railway, followed by a garden party, a final shopping tour by the Queen, attendance by Princess Elizabeth at a "Golf Quiddi" rally, and an inspection by King George of a parade of ex-servicemen.

The Royal Family also received the chauffeurs who had driven them throughout the tour.

While they were on the summit of Table Mountain Field Marshal Sir Smith, South African Prime Minister, addressed the battalions

of the Royal Artillery.

King George will say farewell formally tomorrow at a State Luncheon when the Prime Minister will present, as gifts of the Union, a gold tea service to the Queen, diamonds for the Garter Star to the King, and a diamond bracelet to Princess Margaret.

Princess Elizabeth has already received her gift—a diamond necklace presented to her on her 21st birthday.

All Capetown will turn out to see the departure of the Royal Family when they drive in State through the city from Government House to the battalions

of the Royal Artillery.

King George will say farewell formally tomorrow at a State Luncheon when the Prime Minister will present, as gifts of the Union, a gold tea service to the Queen, diamonds for the Garter Star to the King, and a diamond bracelet to Princess Margaret.

Princess Elizabeth has already received her gift—a diamond necklace presented to her on her 21st birthday.

All Capetown will turn out to see the departure of the Royal Family when they drive in State through the city from Government House to the battalions

of the Royal Artillery.

King George will say farewell formally tomorrow at a State Luncheon when the Prime Minister will present, as gifts of the Union, a gold tea service to the Queen, diamonds for the Garter Star to the King, and a diamond bracelet to Princess Margaret.

Princess Elizabeth has already received her gift—a diamond necklace presented to her on her 21st birthday.

All Capetown will turn out to see the departure of the Royal Family when they drive in State through the city from Government House to the battalions

DISTURBANCE IN THE HOUSE

London, Apr. 23. During the debate on the budget in the House of Commons this evening, a slightly-built white-haired man rose in the Strangers' Gallery and, raising his arms, shouted: "There will be civil war in this country unless the speed limit of 30 miles an hour is applied to all roads of the country!"

He was seized by attendants and as he was escorted from the gallery turned and shouted again: "God cannot and will not allow—the rest of the sentence being inaudible as an attendant held a hand over the man's mouth. The man struggled for some moments as he was escorted from the gallery.—Reuters.

Sister In Air Drama

From an R.A.F. Sunderland flying boat newly arrived in Kowloon Bay from Okinawa, a nursing sister, dangerously ill and rapidly losing strength, was transferred by stretcher yesterday afternoon to an R.A.F. seaplane tender and was immediately whisked away to the military hospital in Hong Kong.

The patient was Slater Prest, a nurse attached to the Indian General Hospital in Kure, Japan, who, accompanied by a medical escort of an R.A.M.C. doctor and a nursing sister, set out from Japan on Tuesday on board an 88 Squadron flying boat, returning on the second leg of its scheduled Hong Kong-Hong Kong run.

Owing to foul weather en route, this aircraft, some few hundred miles out from Japan, was diverted to Okinawa. Here the patient was immediately installed aboard a repair ship of the U.S. Pacific Fleet, U.S.S. "Duxbury Bay" where she was accorded first-class medical treatment. The meteorological forecast on Wednesday being so poor, the aircraft was unable to embark on the second and last stage of its flight until this morning.

Hazardous Job

The re-transfer from the depot ship to the flying boat was fraught with hazard for high seas were running making careful handling of the stretcher extremely difficult.

A small R.A.F. launch was awaiting the plane when it touched down in Kowloon Bay at 4.30 yesterday afternoon, with Squadron Leader Brown, the Kai Tak Station medical officer on board. He immediately went aboard the flying boat and made arrangements for the patient's transfer to the launch. This being quickly accomplished, Slater Prest was conveyed to the Kai Tak ferry where, put aboard a heavier craft, an R.A.F. sea-plane tender, she was rushed across the bay to Hong Kong, to be admitted to 28 British Military Hospital shortly afterwards.

It is understood that Sister Prest will be flown direct to Britain by B.O.A.C. aircraft at the end of the week.

This view was also expressed by all except three of the Unofficial Members of the Committee that in their opinion it was imperative that the standard rate should be low and that it should not exceed five per cent. They had considered that the bill required more detailed examination.

On the other hand, the Unofficial Committee for the Income Tax Bill, which has been

55 Dead In Sea Disaster

London, Apr. 24.

Ten seamen were known to be dead and 45 others, including a life-boat crew of 15, were believed to have perished when the British steamer Samtampa piled up on the rocks in one of the worst disasters in the history of the Welsh Coast.

The ship broke in three pieces after 80-mile-per-hour winds had driven her on the rocks several hundred yards off Sktor Point—a dread landmark in the Bristol Channel.

A lifeboat, carrying a crew of 15, put out from the shore in an effort to rescue the Samtampa's crew of 40. Several hours later this lifeboat was found bottom up on the beach about quarter of a mile from the wreck. Its crew had vanished without a trace.

The bodies of 10 of the ship's men were washed ashore near here and were recovered by the Coast Guard rescue boat, which managed to get close to the wreckage but found no sign of life.—United Press.

C.N.C. Hits A New Low

Shanghai, Apr. 24.

Outlawed underground transactions in foreign currencies depressed the black market value of Chinesé currency to a new low, reported in business circles at US\$1 to CN\$22,000, compared with the official rate of US\$1 to CN\$12,000.

At the same time, gold bars were reported to be fetching CN\$1,100,000 an ounce compared with the official rate of CN\$480,000 an ounce.

Prices appeared to be keeping pace with this trend.

A survey by the English-language Chinese-owned "China Press" owned at one time by ex-Minister of Finance Dr. H.H. Kung, showed business circles generally favoured a free market for foreign exchange because of the failure and ineffectiveness of the present controls.

The highest denomination of Chinesé currency now in circulation is CN\$10,000, but, hitherto, only a limited amount has been issued.—Associated Press.

THE WEATHER

The anti-cyclone has increased slightly in intensity; it now covers the whole of China and extends Eastward to Korea. A deep depression remains to the NE of Japan which is bringing low pressure conditions across Japan to the Looches and thence to the Gulf of Tonkin. A small depression is moving ENE over the Northern Looches.

Today's Forecast:—Moderate E. and NE winds, cloudy, with occasional rain.

Yesterday's Temperature:

Max. 70° F. Min. 50° F.

Rainfall: 0.2 mm. = 0.01 in. Total since Jan. 1-187.5 mm. as against an average of 248.0 mm.

Readings at:

10 a.m. 4 p.m.

Bar. at msl. 1010.000 ft.

Rel. Humidity 50% 84%

Dew Point 40° 48°

Wind Direction N N E S

Wind Force 14 18 knots

ON OTHER PAGES

Page Three Dalton Holds Out a Hope.

Page Five Anti-Tax Deputation at Government House.

Page Six Clinton Hill Killing of British.

Page Six The New Income Tax Editorial.

Page Six The Royal Family's Return.

Page

FINANCIAL SECRETARY ON NEW INCOME TAX BILL

(Continued from Page 1)

mittee in regard to the standard rate, and the figure of ten per cent has now been inserted in the Bill. They have not been able to accept the recommendation in regard to the postponement of the tax but they did refer the Bill to a further Committee for detailed examination. That Committee, which was under the chairmanship of the Honourable Mr. Arthur Morse, was particularly well qualified for the task as it numbered among its members bankers, lawyers and chartered accountants.

The Committee submitted a very valuable report, a copy of which has been laid on the table this afternoon. All the recommendations made by the Committee have been accepted by the Government, but before dealing with these modifications of the original draft, I think it might be well to outline briefly the main features of the Bill itself.

Sunday Tea Dance

AT THE

STAR HOTEL

TO

PETE VALDERRAMA

AND

HIS ORCHESTRA

TEA DANCES EVERY SUNDAY FROM 4 PM TO 6.30 PM
DINNER DANCES NIGHTLY FROM 7.30 PM TILL 12.30 AM

23 & 25, NATHAN ROAD, KOWLOON. TEL. 58921

CAFE DE LUXE

China Emporium (Mezzanine Floor) Telephone 26428.

BREAKFAST	\$2.00
TIFFIN & DINNER	\$4.50
SNACK MEAL	\$2.50

Famous "TAIPO" Chicken
(Whole \$6.50)

AFTERNOON TEA SERVED WITH "MADAME CAKE"
Quick Service — Satisfaction Guaranteed.
FROM 8 A.M. TO 10 P.M.

LEARN TO FLY
WITH THE
FAR EAST FLYING TRAINING SCHOOL
Courses in FLYING & AERO-ENGINEERING

For Particulars Apply to:-

Top Floor, National City Bank of New York Bldg.,
2 Queen's Rd., C.Telephone
Airfield
59623Telephone
Head Office
27250

A COLLECTION OF PRE-WAR QUALITY
TIENTSIN CARPETS
& HOOK RUGS

On view at

Lane, Crawford Ltd.

&

Whiteaway, Laird & Co., Ltd.

Imported by

YU TUNG TAI LTD.

from

HATCH, CARTER & CO., TIENTSIN

Oldest Exporters of Fine Carpets.

EAT, DRINK & BE MERRY
AT THE

COCKTAIL BAR RESTAURANT

NATHAN ROAD, KOWLOON

BEST FOOD! BEST DRINK!

regard to the basis of assessment goes some way towards meeting the question of war losses.

"Before the Bill was referred to the Committee, Government had received certain representations from property owners who felt that some concession should be granted to them in respect of the Property tax in view of the fact that owing to rent restriction legislation they had not been able to recoup themselves in regard to their war losses as members of the business community."

"The Committee was therefore particularly requested to consider whether the tax, if imposed at the full rate, would cause hardship. They came to the conclusion that some degree of hardship would be caused and they recommended that only half the standard rate should be charged during such time as rents continue to be restricted to December 1941 levels. The Committee also expressed the view that the allowance for repairs should be increased from ten to twenty per cent.

In the case of the Salaries tax a graduated scale of tax is provided for under Section 14, the rates on chargeable income varying from a quarter of the standard rate by steps of \$5,000 to twice the standard rate.

"Provision for deductions to be made in respect of life insurance premiums and Widows' and Orphans' Pension payments has been made under Section 43 (d) of the new Bill. Such deductions were not provided for in the 1941 Ordinance. No provision is made for any form of surtax as this is impracticable where there is no universal personal assessment.

"There were some of the principal features of the Bill as originally drafted. The Committee under the chairmanship of the Honourable Mr. Arthur Morse to which it was referred for consideration in detail has, as Honorable Members are already aware, made a number of useful recommendations and I should like to say how much Government is indebted to members of that Committee and to the Chairman in particular for the very valuable work which they have put in. All their recommendations have been acceptable to Government and are incorporated in the Bill now before the House. I propose to refer briefly to the most important changes which have been made as a result of the Committee's report."

Local Income

"It was originally proposed to tax income arising in, derived from, or received in the Colony. The Committee has recommended that tax should be restricted to income arising in or derived from the Colony. This is the same basis of taxation as in 1941 and on the whole the amendment proposed by the Committee appears to be justifiable. This Colony differs from the majority of colonial dependencies in that a number of head offices of important businesses are established here.

"Profits resulting from business activities in other countries must pass through the books of the head office and if such profits were taxable here all sorts of complicated claims in respect of double taxation would arise. The Committee felt that this might tend to discourage firms from establishing their head offices here and that Hong Kong's position as a financial and commercial centre might be adversely affected.

"The normal practice is to assess tax for the current year on the actual income of the previous year and the Bill was originally drafted on these lines. The Committee has recommended that taxpayers should be given the option of having their assessment reduced to the actual earnings or profits for the year 1947/48. Such a concession would of course only apply to this particular year and the previous year basic would be reverted to in the future. The effect therefore would be that where a taxpayer opted to take the profits for 1947/48 as the basis of assessment instead of those of the previous year, the 1947/48 profits would in practice form the basis of assessment for two years running.

War Losses

"There are always objections to retrospective taxation and in accepting the recommendations of the Committee, Government was influenced by the fact that the profits earned in 1947/48 have been used to a considerable extent in making good losses arising from the war. There was a proposal that some deduction should be allowed

in respect of war losses but the Committee also considered representations for the grant of allowances to children beyond the four children recommended, an allowance of \$400 for each subsequent child, provided that the total allowance in respect of children does not exceed \$7,000.

Child Allowances

"Section 20 of the Bill provides for the grant of allowances to

Coming Events

April 25—Police Res. Club opening, 5.30 p.m.

April 26—Fifth Extra Race Meeting.

April 26—K.C.C. Play: "A Woman's Eye View."

April 26—"Star" Ferry Co., Ltd. annual meeting, noon.

April 28—Police Res. Club meeting, 5.30 p.m.

May 2—C.B.A. Reunion Dance, Peninsula Hotel.

May 3—H.K. Singers, first rehearsal of "The Messiah," Cathedral Hall, 5.30 p.m.

May 7—Green Is. Cement Co., Ltd. annual and extraordinary meetings, Exchange Bldg., noon.

May 7—Dinner To Sir Mark and Lady Young, H.K. Hotel, 8 p.m.

May 9—Canton Ins. Office, Ltd. annual meeting, noon.

May 17—China Emporium extraordinary meeting, 3 p.m.

May 31—China Emporium annual meeting, 3 p.m.

Readers' Letters

Anti-T.B.

"Sir,—Enclosed herewith please receive a cheque of \$250.00 for the H.K. Anti-T.B. Association Building Fund in appreciation of Dr. Selwyn-Clarke's good work in Hong Kong.

From

A COMMON MAN.

(The Anti-Tuberculosis Asso-

ciation's work was one of Dr.

Selwyn-Clarke's keenest inter-

ests, and the building of a Cen-

tre and Clinic was among the

things he was most anxious to

see completed. Our reader's

gesture in tribute to Dr.

Selwyn-Clarke takes a form

which will give him the greatest pleasure, and we shall be happy to receive further donations.—Ed., "China Mail.")

The D.M.S.

"Sir,—It is seldom in one's life experience to see the realisation of that wonderful saying "Honour to whom honour is due." Rewards seldom go to the really deserving.

It is more often we hear of those who give sweet lip service and carry big fat legs being rewarded and honoured. And it is more frequent that we see those who drain the blood and shorten the lives of a great number of their unfortunate fellowmen.

"There is no such limitation in the United Kingdom and as Hong Kong's economy does not depend on the market for any one commodity, the Committee recommended that no limitation on the extent to which losses could be set off should be imposed in this Colony either.

"A number of petitions against the enactment of this Bill have been received by Government.

These have been carefully considered by Your Excellency and your advisers. They have also been circulated to members of Executive Council. Some of the points raised have been met by amendments now incorporated in the Bill.

"Others, such as the rather widespread impression that Government will compel traders to keep their accounts in European form, are the results of misunderstanding.

The new Department of Inland Revenue will have officers capable of investigating and assessing Chinese accounts, and there is no intention that any should be exerted to have accounts kept in European style.

"As I explained earlier, the Salaries tax is on a graduated scale rising to double the standard rate. Now, a member of a business firm who is paid partly in the form of salary but principally by participating in the profits would naturally not elect to be personally assessed. He could not therefore be charged at a higher rate than ten per cent on his whole income. It would not be fair if a person whose emoluments consisted solely of salary had to pay tax at a higher rate, and in order that there may be no inequity the Committee has recommended the insertion of a proviso to the effect that in no case shall Salaries and Annuities tax exceed the amount which would have been charged had the standard rate been charged on the whole income before the deduction of any allowances.

"In considering the question of personal allowances, the Committee gave special consideration both to the representations from the Chinese community and to the fact that a very large section of the European population is compelled owing to lack of alternative accommodation to reside in hotels.

"The absolute minimum living costs of this very considerable section of the community are very high, and it seemed only reasonable therefore that this factor should be taken into consideration in determining personal allowances.

"In these circumstances the Committee recommended that the personal allowance should be increased to \$7,000, while for a wife should be increased to \$5,000. In recommending these increases the Committee felt that they were also meeting to a large extent the representations which had been received from the Chinese community in regard to the inclusion of a dependants' allowance.

"This presents peculiar difficulties in view of the obligation imposed by Chinese law and tradition for the maintenance of dependants in addition to children, but it was felt that as the standard rate of tax is very moderate and as the personal allowances had been fixed on an artificially high level, dictated by local housing conditions, no real hardship would result if no specific relief were given in respect of dependants other than children.

"The Committee also considered representations for the grant of allowances to children beyond the four children recommended, an allowance of \$400 for each subsequent child, provided that the total allowance in respect of children does not exceed \$7,000.

"These figures show that the effects of the new measure are by no means as onerous as many of the critics have represented."

The motion was seconded by the Hon. Colonial Secretary.

H.E.'S SPEECH

His Excellency the Governor then said:—

"It is natural that the Bill

which is now before the Council

should have aroused widespread interest. It is also perhaps not unnatural that it should have given rise to a very considerable volume of opposition and to a large number of protests.

"Now, I am not going to suggest for a moment that this opposition to the proposal, which are now before us and these protests against the passing into law of the Inland Revenue Bill are simply due to the ordinary human beings' dislike of taxation in any form. That is quite clearly not the case. I have not found, and I do not think that there is to be found in this Colony, any unreasonable objection to the payment of taxes by individuals or by corporations in respect of their income from whatever source it may come.

"I am, however, inclined to believe that there is a desire on the part of the Chinese people to have a

more equal distribution of the

country's wealth, and I am

convinced that this is the

main reason for the opposition

to the Bill. I am also inclined to believe that there is a desire on the part of the Chinese people to have a

more equal distribution of the

country's wealth, and I am

convinced that this is the

main reason for the opposition

to the Bill. I am also inclined to believe that there is a desire on the part of the Chinese people to have a

more equal distribution of the

country's wealth, and I am

Rents Bill To Be Examined

The Rents Bill, which passed its second reading in Legislative Council yesterday, was (on the motion of the Hon. Attorney General) referred to the Standing Law Committee for further consideration before submission to the Council for final passage into law.

In making this proposal the Attorney General said: "My intention for this step is that I feel that so notoriously complex a bill as this one should receive better and all possible attention in the drafting field so as to guard against difficulties in the future administration of the law and to avoid, as far as possible, litigation arising.

If Council approve such a motion it will, of course, not be objectionable for the Standing Law Committee, in addition to giving consideration to this Bill in the drafting sphere, also to consider such criticisms or comments as may have been brought to the notice of this Council."

The motion was seconded by the Hon. Colonial Secretary and unanimously approved.

MANY PEOPLE OFTEN SUFFER
from EXCESS

STOMACH ACIDITY

Get the Quick relief you want
Put the Alkalizer you need

ALKA-SELTZER

Eating a heavy meal when you are worried or after you work too hard, may build up an excess of acid in your stomach. You feel uncomfortable, sickish, often with a slight headache. That's when you should take Alka-Seltzer. It gives the quick relief from pain you want and helps to alkalize your stomach. The Modern Way to Relief.

This modern, effective formula now combines in tablet form medicines which for many years doctors have prescribed separately but now combine in one tablet. Drink it—feel better.

With Alka-Seltzer you can get relief from pain without taking strong drugs. It's safe, it's effective, it's quick.

MORE BUDGET CRITICISMS

Mr. Dalton Hints At A Reduction In Income Tax Next Year--Maybe Sixpence Reduction "Impossible" Now

London, Apr. 23. Mr. Hugh Dalton, Chancellor of the Exchequer, intimated in the debate on the budget in the House of Commons tonight that the standard rate of income tax at nine shillings in the pound this year would probably be reduced next year.

A resolution on income tax was approved by the House after Mr. Dalton, against strong Conservative opposition, defended his decision to give income tax relief this year only by increasing the child allowances and the tax-free allowance on earned income.

Labour Government Criticised

London, Apr. 24. Labour Members of Parliament bitterly attacked the Labour Government today for leaving them holding the bag when the Cabinet reduced the conscription period from 18 to 12 months.

The slowdown came during a private meeting of the Parliamentary Labour Party in the House of Commons, attended by the Prime Minister, Mr. Attlee, and other Cabinet Ministers.

The "Evening News" says a Government whip led the attack on Government for reducing the conscription period without warning, after asking Labour MPs to tell their constituents that it would be impossible to train conscripts in less than 18 months.

Members directed their criticism principally at the Defence Minister, Mr. A. V. Alexander, who had been adamant against any reduction during the conscription debate on the 18 months issue.

Mr. Attlee replied that Government, after a new survey, had decided that a shorter period could be instituted without affecting the needs of the armed service.

He appealed for 10 per cent Party support when the 12-month amendment comes before the House probably next week. Twenty-two Labourites voted against Government on the second reading of the bill on April 1. At that time the bill specified that conscripts should serve 18 months.—United Press.

APPEAL REJECTED

Hertford, Apr. 23. The Allied Control Commission Appeal Court today rejected the appeal by two Russians sentenced to death at Dusseldorf for the murder of a German.

The Russians were living in displaced persons' camp, posing as Poles at the time of the crime.

Their British counsel contend-

NUNS TOLD TO SWING IT!

Scranton, Pa., Apr. 23. Six hundred nuns were told they should include popular music in teaching at Catholic schools "since much of it is the folk music of the nation."

The Rev. Thomas J. Quigley, superintendent of Catholic schools in Pittsburgh, advised the nuns, at the first biennial conference of the Pennsylvania Unit of the National Catholic Music Educators Association, not to ignore or denounce popular music.—United Press.

STENCH BOMBS GREET OPERA SINGER

Philadelphia, Apr. 23. Stench bombs, boos and fistcuffs greeted the appearance of Norwegian soprano Kirsten Flagstad in Philadelphia's staid Academy of Music today.

The demonstration inside the theatre by a handful of hecklers threw the concert into tumult after several hundred pickets and a crowd of 5,000 gathered outside.

It would have cost \$72,000,000 to reduce the standard rate by sixpence, almost as much as the other two reliefs put together. Because of Britain's financial position, he had decided to wait at any rate for another year.

The suggestions for a reduction of the surtax—now reaching a maximum of 19 shillings and sixpence in the pound—were quite inadmissible, he said.

Answering an argument that it was unfair to tax invested income at the same rate as earned income, Mr. Dalton said that his present reductions had definitely differentiated in favour of earned income, and families who benefited from the child allowances would, for the most part, be those who were dependent on earned incomes.

TWO GROUPS

People with large incomes fall definitely into two groups. They either derive their incomes almost totally from earnings, or almost totally from investments, not from a fair share of both.

Mr. Dalton emphasised that "nobody at all" actually paid an effective rate of income tax at 19% on his whole income.

Conservative members Ralph Assheton, Roland Jennings and Colonel Alan Dower argued that the Government was penalizing the higher earning professional man, whose business enterprise was being stifled by lack of incentive.

Energy Wasted? Colonel Dower said that more and more energy was being wasted by all sections of the community striving to add up their expenses to save an extra sixpence on their income tax.

Conservative Rupert Boothby, advocating a differentiation at the higher as well as the lower rate of income tax, declared that there was no reason why men who had the energy and initiative to earn £1,000 a year should be taxed at the same rate of a man who happened to inherit a fortune.

A Labour Member, Mr. J. A. Sparks, suggested: "We are evolving a new system of society in which this money 'incentive' is going to take a very backward place."—Reuter.

APPEAL REJECTED

Hertford, Apr. 23. The Allied Control Commission Appeal Court today rejected the appeal by two Russians sentenced to death at Dusseldorf for the murder of a German.

The Russians were living in displaced persons' camp, posing as Poles at the time of the crime.

Their British counsel contend-

AIR CIRCULATORS IN STOCK

PLEASE APPLY:

EAST ASIATIC CO., LTD.
ENGINEERING DEPT.

Queen's Bldg. (2nd Floor)

Tel. 84111

"JANE"



Lords' Debate On Palestine

London, Apr. 23. The Palestine situation was discussed today in the House of Lords, where Viscount Hall, speaking for the Government, said that terrorism in Palestine was on a minor scale during the war years and few casualties were caused. Casualties since August 1, 1945, however, were: Killed—68 military, 30 police and 15 civilians. Wounded (including assaulted)—191 military, 49 police and 9 civilians. These figures, said Viscount Hall, did not include casualties in the recent Palestine railway disaster caused by a terrorist mine, of which full reports had not yet been received.

During the same period, 168 Jews were convicted for terrorist activities, 28 sentenced to death and four executed, while 22 persons had their sentences reduced to life imprisonment and two persons had recently committed suicide while lying under sentence of death.

On the Metropolitan, a collision at North Harrow stopped all trains between Pinner and Harringay-on-the-Hill for nine hours. On the London, Midland and Scottish line, the Watford-Euston trains had to be stopped at Chalcots when a locomotive was derailed at Euston, fouling points on the electric line.

The accident on the District Line put thirteen stations on that line out of action for many hours.—Reuter.

side to protest the appearance of the Wagnerian singers.

In all, nine hecklers were thrown out. There was a brief bout of fistcuffs featured by shouts of "Communist" and "Fascist" from opposing sides.—United Press.

Asked how the two men who had committed suicide had taken explosives into their cells, Viscount Hall replied that the explosives were taken to the cells inside oranges. The inside of the oranges had been taken out and explosives substituted.

Opening the debate in the House of Lords, Lord Altringham, former Minister Resident in the Middle East, described the conditions of illegal immigration traffic as "inhuman, disgusting and disgraceful", but the disgrace to the name of civilisation was not the fault of Britain.

Every civilised country was bound to resist an unauthorised and unfiltered rush of immigrants into territory for which it was responsible..... "failure to resist would be abdication of our duty."

The cause of the evils of illegal immigration was the suffering and helplessness of the displaced persons in the camps in Europe.

Britain could not morally demand that the Arab people alone should accept Jewish immigrants. There would be no reduction of tension until the problem of displaced persons living hopelessly in camps was settled.

Intelligence Poor Lord Altringham said that the Government was entitled to demand wholehearted cooperation of the Jewish Agency against terrorism. He felt more doubtful about asking for the cooperation of the Jewish population in general, for if the Government could not guarantee them security they would be.

No Ambition! Mr. Churchill, who is 72 years of age, concluded his speech by saying that he had no political ambition.

"When we look at the position in Palestine, we see a different process at work in the minds of the Government. There we have to go on fighting at all costs. There are four times as many troops in Palestine as in India.

"We must carry on this squalid war of terrorism. We are fighting the Jews in order to give Palestine to the Arabs. We have worked safely and done our best in Palestine, but it is not a twentieth part of the importance of India to us, and is an immense source of expense and worry and is bringing upon us a great deal of disapprobation from many countries throughout the world by our maladministration of the whole problem."

Mr. Churchill attacked the Government's decision to reduce compulsory national service from eighteen months to twelve months. Commenting on the domestic situation, he said: "The country today is divided."

Cotton Exchange Mr. Churchill also attacked Sir Stafford Cripps, President of the Board of Trade, for being responsible for the Bill, "which was passed through the House of Commons abolishing the Liverpool Cotton Exchange."

Mr. Churchill described the Exchange as of great value to the cotton trade of Lancashire, and said that it earned every year at least £1,000,000, mostly in hard currency in foreign exchange.

Recalling that while he was in the United States he used his influence to facilitate the Labour Government obtaining a loan, Mr.

Federal aid for slum clearance and redevelopment and urban and rural public housing at an estimated cost to the Government of US\$7,500,000,000 over a 45-year period.

It is designed to encourage the construction of 15,000,000 new farm and city homes by 1958.—United Press.

Long-Range Housing Bill

Washington, Apr. 23. The Senate Banking Committee, by a seven to six vote, has approved the Taft-Ellender-Wagner longrange housing bill.

The measure will provide Federal aid for slum clearance and redevelopment and urban and rural public housing at an estimated cost to the Government of US\$7,500,000,000 over a 45-year period.

It is designed to encourage the construction of 15,000,000 new farm and city homes by 1958.—United Press.

Comparison With Canada Lord Strabolgi was replying to a letter received from Mr. J. Greenberg, in which the latter tendered his resignation from the League because he considered there was no further possibility of a partnership on a Dominion basis between the Jews in Palestine and Britain.

"There was much bitterness in Canada during the rebellion," Lord Strabolgi said. "Yet the French and the British Canadians are living together."

"The mandatory power is bound to attempt to restore order in the country," the Labour Peer's statement continued. "And though I personally regret the executions on the principle that the grass grows over the battlefield, but when over the gallows, regardless of the law, which are

THE HONG KONG JOCKEY CLUB

NOTICE TO MEMBERS

FIFTH EXTRA RACE MEETING

SATURDAY, 26th April, 1947.

The First Bell will be rung at 1.30 p.m. and the first race will be run at 2.00 p.m.

Through numbers (Races—\$10) may be obtained at the office of the Treasurers, 1st Floor Exchange Building, also tickets for the Special Cash Sweep (\$2.00) on the last race.

MEMBERS' BADGES AND ENCLOSURE

Members are reminded that they and their ladies MUST wear their badge prominently displayed throughout the Meeting.

NO ONE WITHOUT A BADGE WILL BE ADMITTED TO THE MEMBERS' ENCLOSURE

Badges admitting non-members to the Members' Enclosure and Club Rooms at \$10 including tax are obtainable through the Secretary on the written or personal introduction of a Member, such Member to be responsible for all costs, etc.

BADGES ADMITTING TO THE RACE COURSE

The Treasurers' Comptrollers' Office will close at 11 a.m. and the Secretary's Office at 11.45 a.m. Both Offices at 1st floor, Exchange Building.

A limited number of tables will be obtainable at the Club House, provided they are ordered in advance from the No. 1 Box Tel. 27818.

NO CHILDREN WILL BE ADMITTED TO THE CLUB'S PREMISES DURING THE MEETING.

PUBLIC ENCLOSURE

The price of admission to the Public Enclosure is \$3 including tax for all persons including ladies, and is payable at the Gate.

Bookmakers, Tic Tac men, etc., will not be permitted to operate within the precincts of The Hong Kong Jockey Club during the Race Meeting.

REFRESHMENTS

Refreshments will be obtainable in the Restaurant in the Public Enclosure.

SERVANT'S PASSES

Passes for Servants will be issued to Private Box holders ONLY on application to the Secretary, 1st Floor, Exchange Building.

Any persons found loitering with Servants' passes in their possession will forfeit the same and will be removed from the enclosure.

By ORDER

C. B. BROWN,
Secretary.

Biro

THE PERFECT WRITING INSTRUMENT PATENTS GRANTED OR PENDING

PRICE \$45.00

REFILLS \$ 4.00

Available at

KELLY & WALSH LTD.,

Chater Road, Hong Kong.

G. FALCONER & CO., LTD.

Gloucester Arcade, Hong Kong

and

Star Ferry, Kowloon.

FAT CHEONG

169 Johnston Rd., Wan Chai.

Sole Agents:

JARDINE MATHESON & CO. LTD.,
HONG KONG.

Of Beer and Stamina

It's that little
EXTRA
something

That makes the Winner



Good Beer with 'Body' builds you up.

Now obtainable everywhere,

the Beer with that

little extra

something.

Distributors:

KING HING HONG

Tel. 51252.

The perfect hot weather Beer.

TECAFE BEER

CREATED BY JUANITA LEE

CLASSIFIED ADVERTISING

20 WORDS \$2 FOR ONE
INSERTION PREPAID, \$1
FOR EACH ADDITIONAL
INSERTION, ADDITIONAL
WORDS 10 CTS. PER WORD
PER INSERTION

\$2

Replies are awaiting at our
offices for Box Nos. 240, 266, 260,
273, 274, 278, 283.

WANTED KNOWN

VICTORIA Dry-Cleaning & Dyeing Co. Over 20 Years Expert Service. Satisfaction Guaranteed. Office—40 Jordan Road, Tel. 56192. Agent—The Ancient Co., 30 Nathan Road, Kowloon.

PREMISES WANTED

ENGLISH COUPLE requires furnished flat or house, Hong Kong, would be agreeable to take for leave duration. Write Box 289, "China Mail."

FOR SALE

UNDERWOOD TYPEWRITER: \$175. Remington \$150. New Bicycle \$175! Elegant brand-new Chesterfield Suite \$425! 289, top, Prince Edward. (5-7.30 p.m.) Phone 57607.

SHIPMASTERS' BINOCULARS: "ZEISS" (7 X 50), with Anti-fogging LENS! Excellent Condition! Cowhide Case! Exceptionally Cheap! 289, top, Prince Edward. (5-7.30 p.m.) Phone 57607.

NEWLY arrived from America & Australia, Cutlery & Saucepans at special reduced prices. Set of 3 pieces pure Aluminum Saucepans \$10.00. Set of 24 knives, forks & spoons \$50.00. Apply V. M. HAMMOND & CO., Union Bldg., 4th floor. Tel. 22277.

POSITION VACANT

STENOGRAPHER: Competent in English language shorthand typing, knowledge general office routine. Application stating age, education, experience with testimonials and requisite starting salary to Box No. 290, "CHINA MAIL". Permanent with advancement, replies confidential. Canadian born preferred.

LAMMERT BROS.
Auctioneers, Surveyors
and Appraisers.
Pedder Building.
Telephone No. 20224.

PUBLIC AUCTION

The Undersigned have received instructions to sell by Public Auction on

Friday, the 25th, April 1947
commencing at 2.30 P.M.

at their Sales Rooms No. 35
Hankow Road, Kowloon.

A FINE COLLECTION OF
VALUABLE HOUSEHOLD
FURNITURE.
Comprising:—

Chesterfield Couch, Armchairs,
Side Tables, Tea Pots, Book
Cases, Writing Tables, Filing
Cabinet, Wardrobe with Mirror,
Dressing Tables With Mirror &
Stool, Chest of drawers, Tall
Boys, Cabin Trunks, Extension
Dining Table With Leaves,
Sideboards with Glass Sliding
Door, Glass Cabinet, Dining
Chairs, Gramophone Records,
Radio Sets, Thermos Bottles,
Aluminium Sauce Pans, Meat
Safe, Kitchen Table, Folding
Camp bed, Double & Single
Bedsteads With Boxspring Mat-
resses, Wall Mirrors, Knives,
Forks, Glass Ware, E.P.N.S.
Ware, Silver Ware, Cloisonne
Vases, Folding Card Tables,
Push Car, Coal Scuttle, Am-
plifier, Blankets, Radiator,
Tricycles, Carpets, Rugs, Rattan
Armchairs, Tennis Rackets, 1
Looking glass and 1 quantity of
Ladies New Shoes, Etc., Etc.

Also.

1 Steel Filing Cabinet
3 Iron Safes
1 Vacuum Cleaner
1 Norge Refrigerator
1 Underwood Typewriter 10"

On View from Thursday, the
24th April 1947.

Terms: As Customary.

LAMMERT BROS.
Auctioneers.

DENNIS & CO. LTD.

Sole Agents for
THE NEW ASIA WHITE-ANT
(Casino)
WHITE-ANT EXTERMINATORS
Holland House, 6th Floor
Tel. 28224 & 28213

Service Auction Rooms

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

GREEN ISLAND CEMENT COMPANY, LIMITED.**NOTICE TO SHAREHOLDERS.****EXTRAORDINARY GENERAL MEETING**

NOTICE IS HEREBY GIVEN that an EXTRAORDINARY GENERAL MEETING of the Green Island Cement Co., Ltd., will be held at its Registered Offices, Exchange Building, Hong Kong, on Wednesday, the 7th day of May, 1947, at 12.15 p.m. (or as soon thereafter as the Ordinary Yearly Meeting to be held at noon on that date shall have been concluded) for the purpose of considering and, if thought fit, passing the subjoined Resolution as an Ordinary Resolution:

"That the Capital of the Company be increased to \$6,000,000.—by the creation of Three Hundred and Four Thousand, Five Hundred and Six additional new shares of Ten Dollars each to be issued at such time or times and on such terms and conditions in every respect as the Company's Board of Directors may think fit."

By Order of the Board of Directors.

R. TAYLOR,
MANAGER & SECRETARY.

Dated this 22nd Day of April, 1947.

GREEN ISLAND CEMENT COMPANY, LIMITED.

NOTICE IS HEREBY GIVEN that the Fifty-Fourth Ordinary Yearly Meeting of Shareholders will be held at the Registered Offices of the Company, Exchange Building, Des Voeux Road Central, Victoria, Hong Kong, on Wednesday, 7th May, 1947, at NOON for the purpose of receiving the Report of the Board of Directors, together with the Statement of Accounts for the year ended 31st December, 1946, and to elect Directors and appoint Auditors.

By Order of the Board of Directors.

R. TAYLOR,
MANAGER & SECRETARY.

DATED this 3rd Day of April, 1947.

THE "STAR" FERRY COMPANY, LIMITED.

NOTICE TO SHAREHOLDERS.

Notice is hereby given that the Forty-fifth Ordinary Yearly Meeting of the members of this Company will be held at the Office of Messrs. Jardine, Matheson & Co. Ltd., on Monday, 28th day of April, 1947, at Noon, to receive the Report of the Board of Directors and Statement of Accounts for the year ended 31st December, 1946, to elect Directors and to appoint Auditors.

Notice is also given that the Transfer Books of the Company will be closed from the 16th April, 1947, to the 28th April, 1947, both days inclusive.

By Order of the Board of Directors.

C. E. TERRY,
Manager & Secretary.

Hong Kong, 8th April, 1947.

MEN'S SUMMER SUITS

Randy-made Summer Suits cut from a fine Linen and Rayon mixture are obtainable from local retailers at the controlled price of \$49.50 a suit.

Similar suits made to measure are supplied at the undermentioned premises, where a tailor is in attendance to take measurements between 2 and 5 p.m. daily. The tailor may also be sent for by special arrangement.

ALFRED MELBYE,
Sole Distributor,
Room 304, Wang Hing Building,
10, Queen's Road Central,
Telephone No. 38035.

This power may be invoked in respect of gold imported after this date.

O.G.S. FOLLOWS

HONG KONG

CHINA OPTICAL CO.

OPTICIAN

1. Steel Filing Cabinet
3 Iron Safes
1 Vacuum Cleaner
1 Norge Refrigerator
1 Underwood Typewriter 10"

On View from Thursday, the
24th April 1947.

Terms: As Customary.

LAMMERT BROS.
Auctioneers.

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

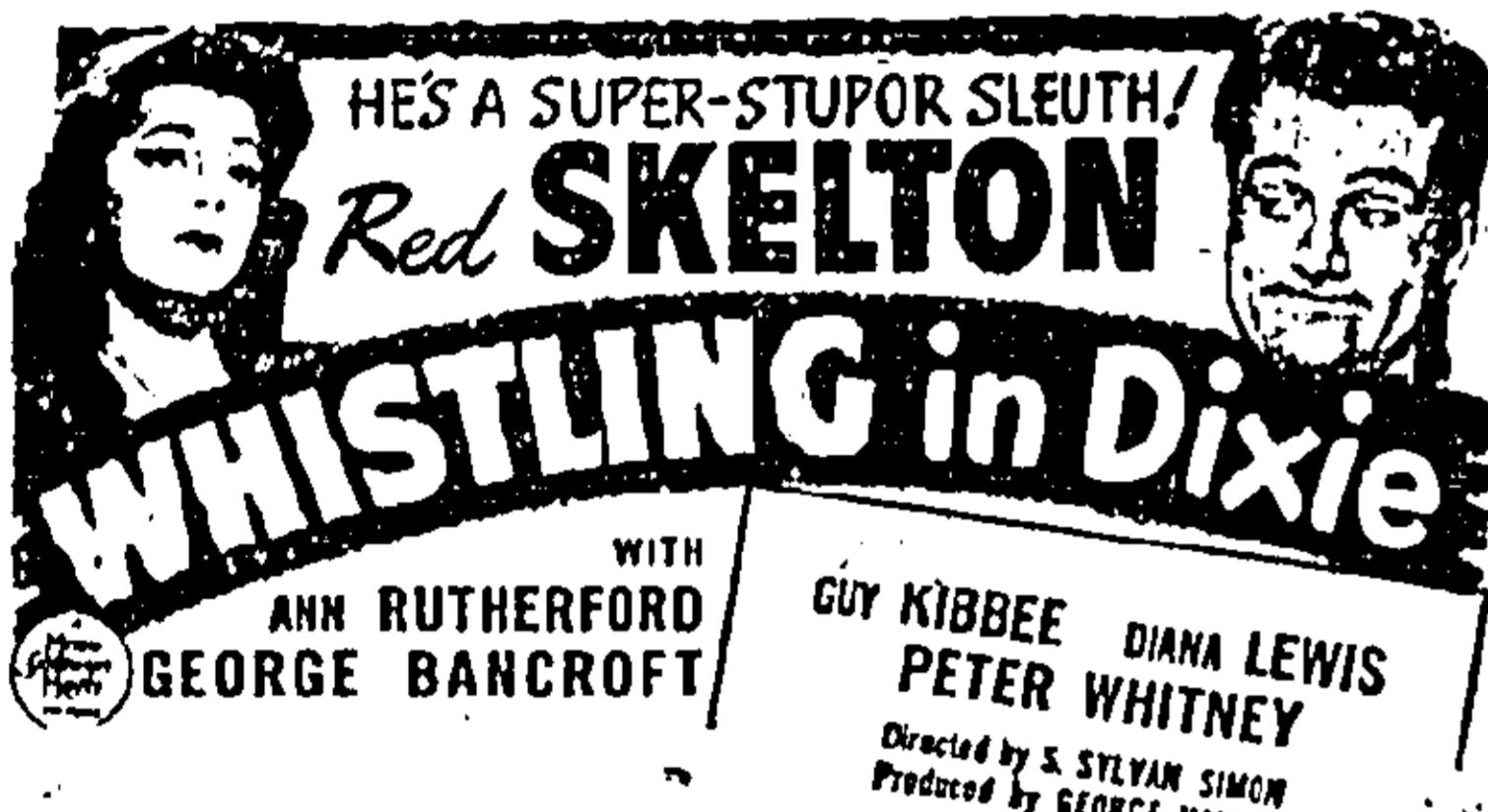
1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

1. Auctioneers, Surveyors, etc.
2. Valuers, Appraisers, Auctioneers,
3. Estate Agents, Auctioneers,
4. Valuers, Appraisers, Auctioneers,
5. Estate Agents, Auctioneers,

THE CHINA MAIL, FRIDAY, APRIL 26, 1947.

OPENING
TO-DAY QUEEN'S AT 2.30 5.15
7.15 & 9.15 p.m.SHOWING
TO-DAY KINGS AT 2.30 5.15
7.15 & 9.15 p.m.

ALSO LATEST METRO-NEWS!

NEXT CHANGE
HEDY LAMARR * ROBERT WALKER * JUNE ALLYSON
"HER HIGHNESS AND THE BELLBOY"
A Metro-Goldwyn-Mayer Picture.CATHAY To-Day & To-Morrow
AT 2.30, 5.15, 7.15 & 9.15 P.M.I shall in future trade under the name of:
"INTERNATIONAL FILMS"

HARRY O. ODELL

HOLLAND HOUSE
Room 108
TELE: 21832
21862When you are ON LEAVE
know what is happening in
Hong Kong!

You cannot leave Hong Kong to-day and on your return expect to find no changes in its economic and social life—events move too quickly.

Keep in touch with these events so that you can return and immediately move with the times. Order the "CHINA MAIL WEEKLY" to-day.

CHINA MAIL
WEEKLYTHE NEWSPAPER ENTERPRISE LTD.
Vinton House,
100 Queen's Road, Hong Kong.
Phone 8111.
"CHINA MAIL WEEKLY"
Hong Kong Standard
Phone 8111.
Agent: International Paper, HK 4440.

DEPUTATION SEES H.E. Chinese Income Tax Objections

Governor's Reply: No Changes

The threatened mass parade by Chinese organizations and associations before Government House and the Council Chamber by way of protest against the imposition of income tax in Hong Kong, did not take place as originally planned.

Instead, a deputation of 19 members of the executive committee of the Hong Kong and Kowloon Chinese Anti-Direct Tax Introduction Commission, headed by Mr. Robert Ler, called on His Excellency the Governor at 12.45 p.m. in pursuance of an arrangement made by the Secretary for Chinese Affairs.

On arrival at Government House, the party was met by the Hon. Mr. R. R. Todd, Secretary for Chinese Affairs, who conducted the deputation before His Excellency, to whom the following appeal was handed:

"Your Excellency. Two petitions signed by 98 organizations and associations in Hong Kong and Kowloon, appealing for the withdrawal of the Bill on the imposition of Direct Income Tax had been submitted to the Secretary for Chinese Affairs. We express, in them, the public opinions of the Chinese residents in the Colony our reasons given for the withdrawal of that Bill may be enumerated as follows:

"(1) For a century, Hong Kong has been exempted from the levying of Direct Income Tax on its citizens, with a fear that the Income Tax may be an impediment to the undertaking of new enterprises, an obstruction to the capitalistic investments of the Chinese and it check to the influx of Chinese immigrants into the Colony on this ground Sir Henry Pollock had expressed his opinion against the imposition of such income tax.

Willing To Pay

"(2) Public opinion should be weighed and considered. Now all the Chinese people join into an organized whole to appeal to Your Excellency for the withdrawal of such bill. These taxes, when levied, will cause much trouble to the people. The undesirable investigation of books and accounts by the tax collectors and the employment of more clerks to keep accounts are some of the inconveniences. Moreover, the Chinese in the Colony are not accustomed to the payment of Direct Taxes.

"(3) Government's 1947 Budget shows a great deficiency to defray its expenditure, yet this is the phenomenon of the temporary nature. It does not require to introduce new taxes to make good for the deficiency. Money can be raised to meet with the Government's demand, yet the Chinese are willing to pay for it and we may suggest some other taxable resources instead of the four Direct Taxes.

"We, the representatives of the Chinese residents in the Colony are now earnestly requesting the favour of Your Excellency to give consent to what we appeal to the Hong Kong Government."

He came near enough to read the characters "tien chung" (literally translated into English "field centre," spelling the surname "Tanaka" in Japanese).

He was on his way in search of some Japanese soldiers who had taken away his chicken coop containing some 16 chickens the previous day (Dec. 25, 1941). He was hoping they would return the chicken coop.

He was passing by 15 Shou Son Hill when he saw some 10 Japanese soldiers leading three British officers. He stopped to watch what was going on and saw the Japanese order the captives to put up their hands and then slash away at them with swords.

Thrown In Well

Two of the bodies were buried on the spot after the killing. The following day he was passing the same place when he saw two Japanese dragging a body down the steps leading from the house. They dragged the body to a well by the side of a swimming pool and threw it in.

Evidence was taken from Lal

BOOTS AND HER BUDDIES

DOLLEY'S FIRST CHRISTMAS
TUESDAY APRIL 29TH
7.30 & 9.15 P.M.

FRIDA OUT YESTERDAY
SUNNY DAY OVER WELL
CALL OURSELVES
PLenty IN THE MORNING
MANY THINGS

ON ROO MOTHS CHRISTMAS
CARDS I FOLDING THEY
BEAUTIFUL

IMPORT OF GOLD BANNED

The Financial Secretary issued a notice on April 23 to the effect that no further permits for the import of gold are being granted, and outstanding permits are being cancelled.

The public is reminded that under paragraph 3 of the Defence (Finance) Regulations, every person resident in the Colony who is, or becomes, entitled to sell or procure the sale of any gold shall offer that gold, or cause it to be offered, for sale to the Government at a price to be determined by Government.

This power may be invoked in respect of gold imported after this date.

J.T. BAGRAM PASSES

J. T. Bagram, stock broker and one-time Honorary Consul for Siam, died as the result of a stroke yesterday in his room at the Hong Kong Hotel. He was 60.

A nephew of the late Sir Paul Chater, Mr. Bagram was for many years a member of the Hong Kong Stock Exchange. He returned to the Colony in December following a recuperative leave after interment at Stanley.

Mr. Bagram acted as honorary secretary of the Hong Kong Horticultural Society for many years and since his return, had worked to reestablish the organization.

He leaves a wife now living in Hong Kong.

GENERAL HERE

Lt. Gen. Robertson, commanding British Commonwealth Forces in Japan, is at present in the Colony on his way to England. Today being Anzac Day, he will lay a wreath on the Cenotaph at 11 a.m.

The deputation, which proceeded to Government House in motor cars, was accompanied by a police patrol.

Spitting Charges

Chun Hung, 40, constructor, charged with spitting at the bus terminus at Star Ferry, and Lo Wu, arrested for the same offence in Shanghai Street, on April 23, failed to appear before Mr. Latimer at Kowloon yesterday and had their bail of \$20 each estreated.

Fung Wing-ki, 24, ferry ticket collector, was fined \$15 by Mr. Blair-Kerr for spitting at the Mong Kok Ferry Wharf on Wednesday. The same fine was imposed on Chau Sung Tong Yuen, Lai Ying, Lam Chuen, Leung Chol-fuk (female), and Tang Fuk-lin who were arrested in the Shamshuipo district, Hung Hom, arrested with the other six, failed to surrender to his bail of \$25.

Arrested at Chung On Street, near the Tsim Wan Market, at 11.30 a.m. on April 23 by Health Inspector Tam Ping-sun, Ho Kau, 25, farmer, was fined \$15 when he pleaded guilty before Mr. Blair-Kerr to the charge of spitting.

Inspector J. Orem prosecuted in all cases before Mr. Blair-Kerr. Nineteen Chinese were caught spitting in the streets in Western Districts on Wednesday by Health Inspectors.

Before Mr. Sainsbury at Central yesterday, four were fined \$20 each, two—a 53-year-old and a 60-year-old—were cautioned, while three who failed to answer the charge had \$50 bail each estreated.

Fines of \$10 each were imposed by Mr. Blair-Kerr on Liu Fung, Chu Ting-fai and Mak Wan when they pleaded guilty to the charge of dumping rubbish in Yu Chow Street, Tai Nam Street and Cornwall Road, respectively on April 23. Inspector J. Orem prosecuted. Lau Choi was fined a similar sum by Mr. Latimer for the same offence at Shanghai Street on the same day.

THIRD TIME

Mr. Garland, Marine Magistrate, took a serious view of excess passenger-carrying yesterday when he imposed a fine of \$300 or two months hard labour on Lo Hung, master of a motor junk, who appeared before a Court for the third time on the same offence.

Lo was warned that the offence was a serious one, and he was not to repeat it.

On a further charge of leaving port at night without night clearance, Lo was fined \$100 or one-month.

...to testify in his own defence when the Court reassembled in the afternoon.

He said he was 53 years of age and had entered the Japanese Army in Dec. 1917, as a Second Lieutenant. He was promoted First Lieutenant in March, 1920, Captain in August 1926, Major in July, 1933, Lieutenant-Colonel in March, 1938, and full Colonel in March, 1941. In June, 1945, he was promoted to Major-General and appointed Chief of Staff of the 38th Division.

In Dec. 1941, he was regimental commander of the 229th Division and had taken part in the attack on Hong Kong.

At this stage, defence counsel asked for an adjournment to this morning. This was granted by the Court which reassembles at 10 a.m. to-day.

MAJESTIC

SPECIAL TIMES: 2.30, 5.00, 7.30 & 9.40 P.M.
FRANK SINATRA • KATHRYN GRAYSON • KELLY

"ANCHORS AWEIGH"

IN TECHNICOLOR!
with JOSE ITURBI—An M.G.M. Picture

Christmas Carols

By EDGAR MARTIN

ON ROO MOTHS CHRISTMAS CARDS I FOLDING THEY BEAUTIFUL

PLACE ON EARTH GOOD WILL TO ALL MEN IT'S THE BIRTHDAY OF CHRISTMAS

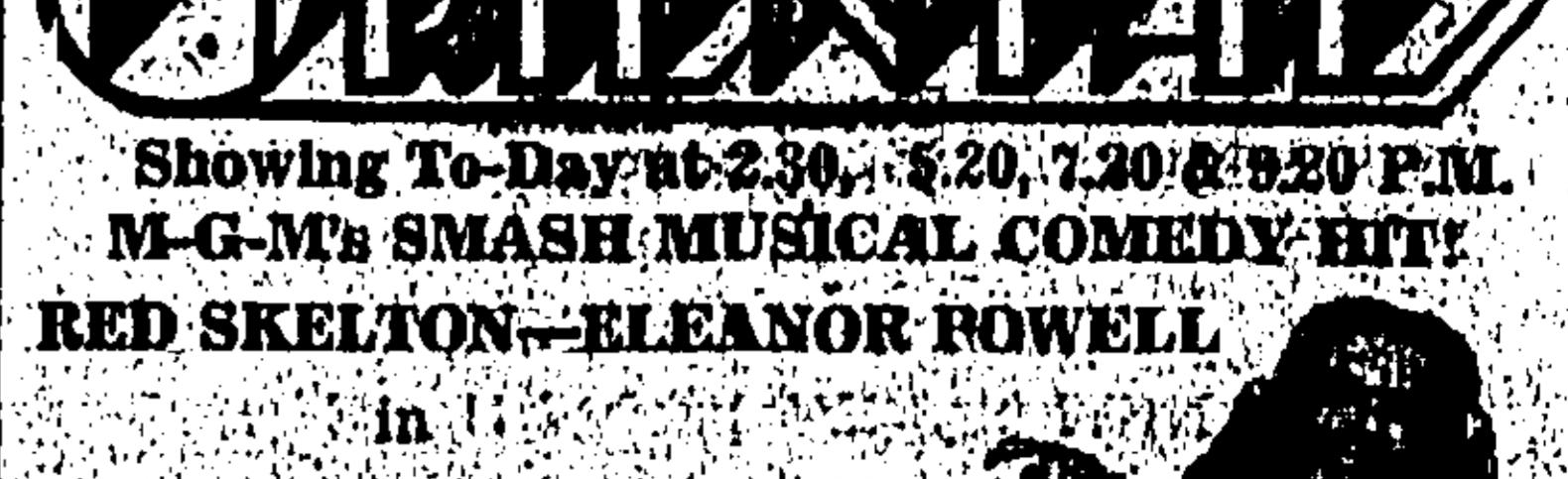
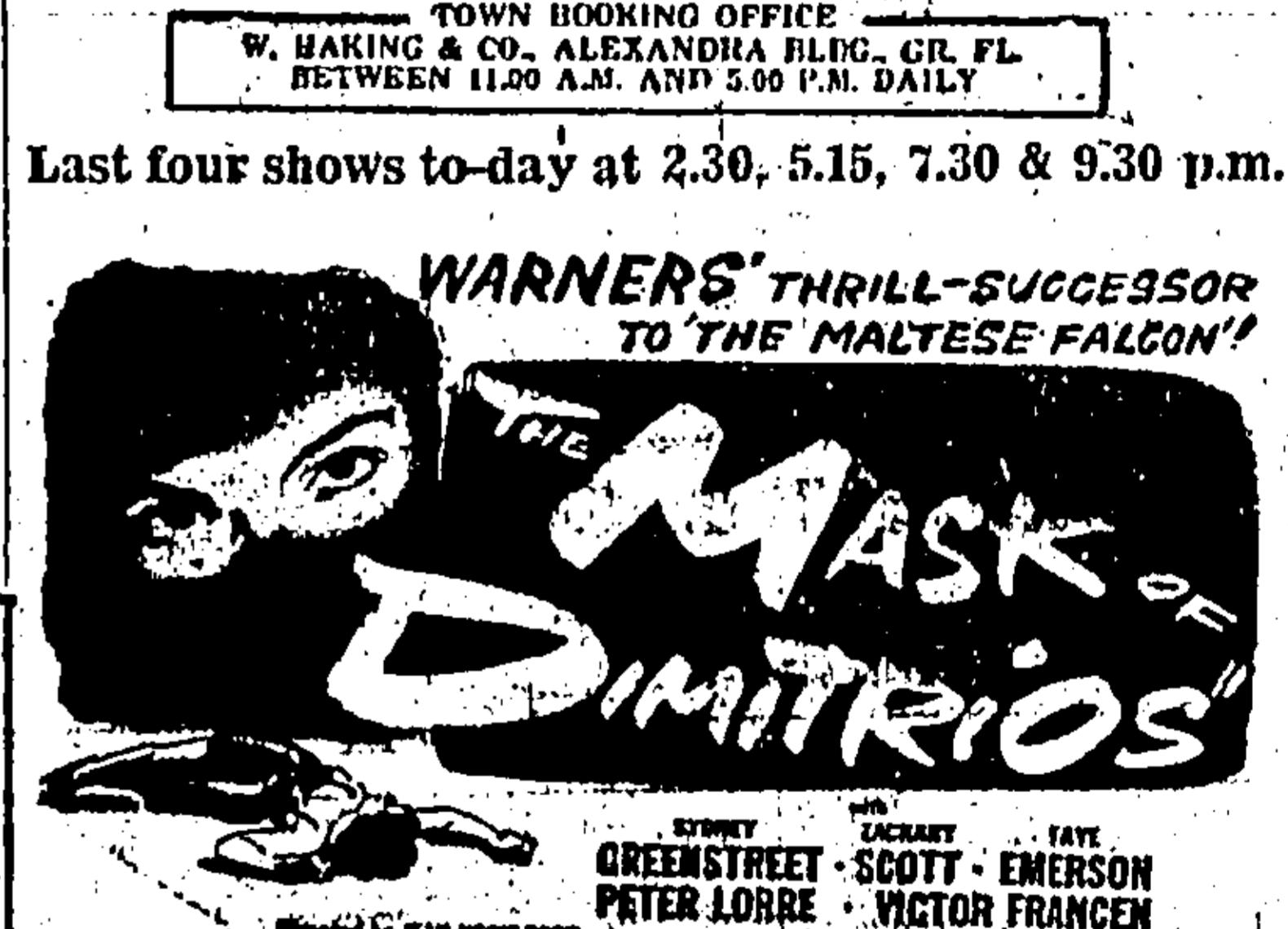
THAT'S RIGHT, SING OUT YOUR SOUL, SING UP YOUR CHRISTMAS SONGS

CENTRAL & ALHAMBRA

DAILY AT 2.30 5.15 7.30 & 9.30 P.M.

CENTRAL: Extra Performance at 12.30 P.M.

• TO-DAY ONLY •





NEXT FLIGHT:

HONG KONG TO BANGKOK Tuesday 22nd April
 HONG KONG TO MANILA Wednesday 23rd April
 HONG KONG TO MANILA Friday 25th April

NEW RATE TO MANILA HK\$380.00

For Passage and Freight apply to:

SOUTH-EAST ASIA TRADING CO. (SIAM) Ltd.

69, Connaught Road West. Tel. 24292.
 or FAR EAST AVIATION CO., LTD.
 Top Floor, National City Bank of N.Y. Bldg. Tel. 27250.
 (Entrance Duddell Street).

CHINA MAIL

Windsor House

Managing Editor: W. J. Keates.

Telephones:

Editors 24554

Reporters & General Office 32812

(four lines)

Subscription Rates:

3 months HK\$18.00

6 months HK\$36.00

One year HK\$72.00

THE NEW
INCOME TAX

In the revisions of the so-called Income Tax Bill, made on the recommendations of the Morse Committee, an ample slice of concession cake is provided for nearly everybody, and it is a fair assumption that the main dish will, in consequence, be found more readily digestible. Objections in principle, on such grounds as the probable inequability of distribution, lose none of their pertinence, but it can be argued that to establish a system which will ensure that evasion is reduced to a minimum, the first essential is to construct the machinery and set it to work. On the Bill as it now stands, no-one's resources are likely to be strained beyond their capacity. The staggering 25 per cent. standard rate, originally proposed, is down to a modest ten per cent. Those least able to meet direct taxation will find in the increase of the personal allowance to \$7,000 and the allowance for a wife to \$5,000, cause for considerable satisfaction, and as the first \$5,000 of taxable income is to be charged at the rate of only two and a half per cent, and the next \$5,000 at only five per cent., undue hardship complaints would be difficult to support. At the other end of the scale, an even more generous concession has been made. In effect, the double standard rate plan for highly-paid individuals is sabotaged, and any suggestion of a "soak the rich" motif has been quietly eliminated. The maximum any salaried man will pay is ten per cent. on the gross total of his income, however high, without provision for any allowances. This somewhat surprising modification is justified on the ground that the sliding scale included in the Bill would, in some cases, involve a salaried man in payment of a higher effective rate than is chargeable upon corporation and business profits. Put in that form, the submission is legitimate enough, especially as a salary is in every case earned income, whereas profits are not necessarily earned by the recipients. The apparent anomaly might have been approached from the opposite angle, nevertheless, by the inclusion of provisions allowing of greater inroads upon inflated profits, and for ensuring that the holder of large investments, waxing fat and wealthy, on unearned income would face an assessment commensurate with his capacity to pay. Companies, in many cases, will display undisguised relief at the proviso in Clause 19 that they may, at their own discretion, elect to be taxed upon profits for 1947-48 instead of on profits for 1946-47. This provision is to be found also in the chapter on salaries tax. Partly, this is to meet the grievance that it is unreasonable to tax the year prior to introduction of the legislation, to tax retrospectively, in other words, though it has no meaning outside—the fact that those who feel it advantageous to exercise the option will be assessed this year and next year on their profits or incomes for 1947-48, instead of on successive years. This, again, does not involve double taxation. It is entirely procedural, and beneficial only to those companies whose profits in 1947-48 prove, when their accounts are made up, substantially lower than those in 1946-47. At the Hon. Financial Secretary pointed out in his lucid explanation of the Bill on its First Reading yesterday, most companies have had to set off their 1946-47 profits against war losses accounts, and if they had the good fortune to get up on the bandwagon when the business boom was at its height, the success was largely compensatory, and there is more justice and validity in assessing taxation upon the results of a more sober year. A further concession approved permits the setting off of the difference between any one year's profit and the next, if the company concerned with head office in the U.S.A. has a subsidiary in the U.K. or elsewhere.

But the British Party setbacks in two states in recent months have given new prominence to the Liberal Party and to Menzies, its leader.

To Opt Out?

Menzies doubted that an independent India would become a member of the British Commonwealth of Nations. "I most sincerely hope so," he told the United Press, "but if current statements are to be accepted, it seems probable that India will seek her future outside the British Commonwealth."

He said he was "unhappy" about the British decision and believes the time may be " premature."

Asked if he thought Britain's withdrawal will result in civil warfare between Moslem and Hindu, with possible involvement of the rest of the Moslem world, Menzies replied:

"It is greatly to be feared that the answer to both portions of this question will be 'yes.' Every element of goodwill must be exercised by all of us in order to avert so tragic a result.... it seems to me that what has been promised may lead to the most serious troubles in India and may therefore put back the clock of Indian progress. But while, for these and many other questions, I am unhappy about the pledge, it has been given and it must be honoured."

British Pledge

The British pledge to withdraw from India by June, 1948,

100 Years Ago Today

(Excerpts from The China Mail, April 25, 1847.)

"From Canton we hear that two men, said to be members of the party which attacked six Englishmen in Honan Creek, have been sentenced to wear the canque for one month, and also to be flogged. On Friday they were exhibited to the Consuls House; and on Saturday they were to be placed on the bridge from which the stones were thrown. Labels on the canques state that they were being punished for having assaulted foreigners."

"We learn that on Thursday morning as the steamer 'Flyer' was passing some junks, on her passage from Whampoa, an arrow was discharged from one of them which nearly struck Commander Mason of H.M. Steam vessel 'Medea'."

"The accounts brought by the Handicott relative to the price required for our Sandalwood at Hong Kong are very far from being as we had hoped; nevertheless, there are many circumstances to be taken into consideration that may lead us to suppose this trade may yet prove of more value to the colony; than we might be disposed to imagine at first sight, from the present discouraging reports of this our first experiment in the Chinese market."

"The fund is part of the \$2,832,000 deficiency appropriation bill which was recommended by the committee. War Department officials said some of these brides and children of members of the U.S. Armed Forces who were married abroad.

"The fund is part of the \$2,832,000 deficiency appropriation bill which was recommended by the committee.

"War Department officials said some of these brides and children have been waiting for two years for joint military bands, and most of them are married, but others are scattered around the world.

"The committee has recommended that the bill be passed, and the

Australia Concerned Over Future Of India

Sydney, Apr. 23.—Right Honourable R.G. Menzies, one-time Prime Minister and now leader of Australia's Federal Opposition, fears independence may bring civil war to India but believes that in the long run self-government should improve the lot of the average Indian.

In an exclusive statement to the United Press today, the 1939-41 Prime Minister said that "it seems that Russia's political influence in India will increase as a result of the change and that in the long run this political influence may be followed by a considerable degree of economic pressure."

But, he added, "for some years at least I would anticipate that British economic influence and associated will continue to be of first-rate importance. The growth of Soviet influence in India would undoubtedly affect the whole political balance of the Middle East and Southern Asia. But at the same time the independent thought and power of a growing Indian nationalism should not be underestimated."

Discussing the "White Australia" policy with respect to an independent India, Menzies said: "I believe that Australia should adhere to her 'White Australia' policy as far as it relates to migration into Australia, so that we may avoid racial difficulties which have confronted some other countries. But I agree with many observers in thinking that a good deal of irritation could be removed from our relations with India by the adoption of broad and sensible practices in regard to, for example, visits by Indian

scholars, students and merchants to Australia."

Industrialisation

Independence is not likely to affect trade between India and Australia and Indi and the rest of the world, Menzies said. He explained that "the reason in this is to be found in increased Indian industrialisation (with its inevitable demand for Australian capital goods) and a rising standard of living. I do not anticipate that the grant of independence to India will either accelerate or retard this expansion."

He held that inasmuch as the British withdrawal decision had been made, "I am sure that Australian policy must be adjusted to the new circumstances and that we must play our part in encouraging peaceful internal settlement in India and the success of the new experiment in Indian self-government."

Asked as to the effect of the withdrawal on British prestige throughout the Middle East and Orient, Menzies answered: "The realistic view must undoubtedly be that the Middle East and the Orient it will be thought that the British have been 'squeezed out' of India. British prestige may, therefore, suffer except among a few people who will see in the British action the elements of high-mindedness, justice and national recognition."

He concluded: "But I add that complete self-government would be just as sensible and more effective inside the structure of the British Empire."—United Press.

they still think that Britain's manpower position cannot stand 18 months' period of compulsory service. This section was prepared to resist the 18 months' proposal in the next debate. The reduction has also swung round to the Government side a number of Labour Members of Parliament, who actually voted against the Government on the second reading on manpower and economy grounds.

By Dick Turner

CARNIVAL



REALIGNMENT IN BATTLE ON CONSCRIPTION

London, Apr. 21.—They still think that Britain's manpower position cannot stand 18 months' period of compulsory service. This section was prepared to resist the 18 months' proposal in the next debate. The reduction has also swung round to the Government side a number of Labour Members of Parliament, who actually voted against the Government on the second reading on manpower and economy grounds.

Not Won Over

It has not won over the group of 73, headed by Mr. Rhys Davies, who opposed conscription on the grounds of conscience, or another group led by Mr. Zilliacus, whose objection is political. This section thinks that to approve conscription would be to support the foreign policy which they consider aligned, so far as to provide an advantage to the United States at the expense of British relations with Russia.

The Prime Minister will address the Parliamentarian Labour Party of 400 Members of the House of Commons on this subject on Wednesday and will appeal to the Party for unity.

In the light of this move, the rebels may go no farther than abstention if there is a vote. Meanwhile, the Conservative "Shadow Cabinet" which will meet this week, will decide its course of action. It is expected to ask the Opposition to resist the Government's curtailment of the service period by voting against it. The original figure of 18 months, it thinks, was settled on the best military advice available and should stand.—Reuters.

BARCLAY ON BRIDGE

By Shepard Barclay

"The Authority on Authorities"

FORGET THE VOID SUIT

Having a complete blank in the suit bid by your partner is not necessarily a reason for taking out his later call of a No Trump game into a rebidable minor suit. If you have any appreciable high card strength in the suit or suits not bid by your side—and you know from your partner's No Trump try that he has something in it or them—you can forget the void suit. There probably will be enough tricks in your own suit and the unbid places to produce a game. The chance is likely to be better seeking nine tricks than way than hoping for the 11 needed in a minor suit.

Real Roses

Real and artificial flowers and jewelled approximations of garden blooms brighten many evening gowns.

Both Fath and Rouff go in for real roses.

Fath puts pink, white and

yellow ones under the top layer of a black tulip skirt and scatters a few more at the hem. Rouff sprays fresh hot-house blossoms down one side of an evening skirt.

Cafot Sisters get similar effects with more permanent artificial flowers. Wild roses climb an arbor on either side of paniered white organdy skirt. A black, daytime dress poses a single red bloom on the right breast to illustrate its romantic name—"Lady of the Rose."

Artificial Glitter

Schiaparelli likes her violets, orchids and birds with more glitter than the real things.

Velvet and jewels are the bunches of violets which decorate the skirt of an Edwardian mauve satin evening gown. Brilliant embroidered pink orchids brighten the jacket over a black and cyclamen gown. And bead and sequin birds are flying from the shoulder on a jade green evening jacket.

Harness Belt

Leather, lace, taffeta and fur are used for belts and hip swags.

Jacques Fath shows a harness belt in beige and dark brown over a gray flannel street dress. It doubles as a handbag with a purse compartment on either side.

Fath uses white lace to match neckline trimming for a wide wool daylily dress.

Tartan taffeta, tied in a huge bow, is given similar treatment on a navy dress by Maggie Rouff. The same designer uses for a hip insert and side drapes on a black dress.

Real roses.

Real and artificial flowers and jewelled approximations of garden blooms brighten many evening gowns.

Both Fath and Rouff go in for real roses.

Fath puts pink, white and

yellow ones under the top layer of a black tulip skirt and scatters a few more at the hem. Rouff sprays fresh hot-house blossoms down one side of an evening skirt.

Cafot Sisters get similar effects with more permanent artificial flowers. Wild roses climb an arbor on either side of paniered white organdy skirt. A black, daytime dress poses a single red bloom on the right breast to illustrate its romantic name—"Lady of the Rose."

Artificial glitter.

Schiaparelli likes her violets, orchids and birds with more

"Invidious," Says Mr. McNeil

London, Apr. 24.—Minister of State H. E. McNeil says that Britain opposes the proposal for United Nations supervision of American aid to Greece and Turkey because it is "invidious."

Answering a question in the House of Commons, McNeil said it was "invidious"—meaning according to Webster's dictionary "irritating, discriminating, — demand supervision in this case any more than in the case of similar aid being given by other powers to other nations in Europe.

McNeil's questioner, R. A. Chamberlain (Labour), asked: "Does Mr. McNeil not feel that this is really a weak argument and that the Russian attitude in this matter was fundamentally sound?" Furthermore, does he feel that we have a good opportunity of implementing our policy of supporting free peoples in their struggle for freedom?"

McNeil said: "I do not feel that this is a weak argument and that the Russian attitude in this matter was fundamentally sound."

Further, does he feel that we have a good opportunity of implementing our policy of supporting free peoples in their struggle for freedom?"

McNeil said: "I do not feel that this is a weak argument and that the Russian attitude in this matter was fundamentally sound."

Further, does he feel that we have a good opportunity of implementing our policy of supporting free peoples in their struggle for freedom?"

McNeil said: "I do not feel that this is a weak argument and that the Russian attitude in this matter was fundamentally sound."

Further, does he feel that we have a good opportunity of implementing our policy of supporting free peoples in their struggle for freedom?"

McNeil said: "I do not feel that this is a weak argument and that the Russian attitude in this matter was fundamentally sound."

Further, does he feel that we have a good opportunity of implementing our policy of supporting free peoples in their struggle for freedom?"

McNeil said: "I do not feel that this is a weak argument and that the Russian attitude in this matter was fundamentally sound."

Further, does he feel that we have a good opportunity of implementing our policy of supporting free peoples in their struggle for freedom?"

McNeil said: "I do not feel that this is a weak argument and that the Russian attitude in this matter was fundamentally sound."

Further, does he feel that we have a good opportunity of implementing our policy of supporting free peoples in their struggle for freedom?"

McNeil said: "I do not feel that this is a weak argument and that the Russian attitude in this matter was fundamentally sound."

Further, does he feel that we have a good opportunity of implementing our policy of supporting free peoples in their struggle for freedom?"

McNeil said: "I do not feel that this is a weak argument and that the Russian attitude in this matter was fundamentally sound."

Further, does he feel that we have a good opportunity of implementing our policy of supporting free peoples in their struggle for freedom?"

McNeil said: "I do not feel that this is a weak argument and that the Russian attitude in this matter was fundamentally sound."

Further, does he feel that we have a good opportunity of implementing our policy of supporting free peoples in their struggle for freedom?"

McNeil said: "I do not feel that this is a weak argument and that the Russian attitude in this matter was fundamentally sound."

Further, does he feel that we have a good opportunity of implementing our policy of supporting free peoples in their struggle for freedom?"

McNeil said: "I do not feel that this is a weak

THE CHINA MAIL, FRIDAY, APRIL 26, 1947.



Philippine Air Lines, Inc.

FOUR ENGINED SKYMASTER SERVICES

SHANGHAI	HK\$ 380	MON. 28th APR.
BANGKOK	HK\$ 528	THURS. 1st MAY
MANILA	HK\$ 380	MON. 28th APR.
HONOLULU	US\$ 600	FRI. 2nd MAY
SAN FRANCISCO	US\$ 795	

10% Round Trip Reduction Baggage Allowance 66 lbs.
Freight Rates on Application

THE DE LA RAMA STEAMSHIP CO., INC.

GENERAL AGENTS

MAIN BOOKING OFFICE HONG KONG OFFICE
PENINSULA HOTEL LOBBY PEDDER BUILDING
Tels. 58830 and 58081 Ex. 22 MANAGER 22675B.O.A.C. ACROSS the WORLD
4 Engined Flying Boat Mail, Passenger and Freight Service

ARRIVING every Friday from DEPARTING every Saturday to

BANGKOK
RANGOON
CALCUTTA
KARACHI
HASRA
CAIRO—connections with Central and South Africa
MARSEILLES
LONDON—connection with USA

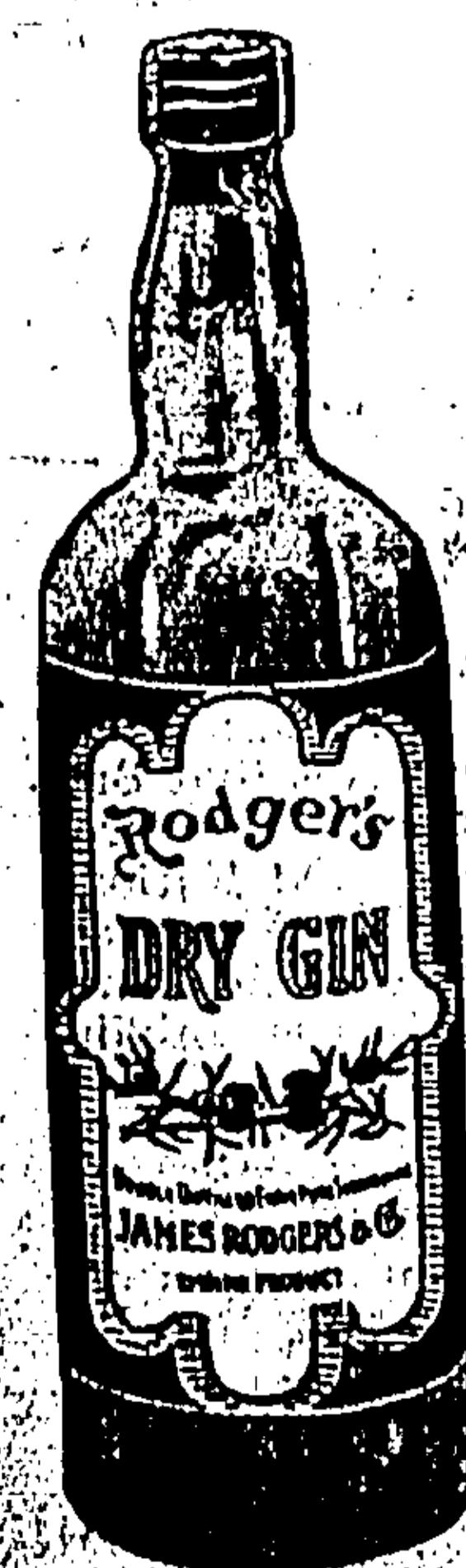
ARRIVING every Thursday from DEPARTING every Sunday to

BANGKOK
SINGAPORE—connections with Australia and New ZealandSTEWARD SERVICE WELL STOCKED BAR SLEEPING BERTHS SMOKE COMPARTMENTS
For further information and bookings apply to the General Agents.

JARDINE MATHESON & CO., LTD.

Airways Department

Hongkong: Tel. 30311. Kowloon Office: Peninsula Hotel. Tel. 60287.



RODGER'S GIN

The Best for the Best Cocktails—
OBtainable Everywhere

Specially Reduced Price... \$7.50

DISTRIBUTORS

H. RUTTONJEE & SON LTD.

DINA HOUSE

Humphreys Estate's \$828,225 Profit

Military Requisition Criticised

A net profit of \$828,225.57 for the 16 months period ending Dec. 31, 1946 was reported at the first post-war shareholders' annual meeting of Humphreys Estate & Finance Co., Ltd., held at the Hong Kong Hotel yesterday.

War losses were given as \$538,405.50, and the amount was entirely written off by an appropriation of \$338,405.50 from profit and loss account and a transfer of two lakhs from reserve.

The Chairman gave a review point of view and the point of view of the civilian population the position is very unsatisfactory.

Criticism was directed at the continued requisition by the Military Authorities of certain properties which should be released for civilian occupation. The situation was termed most unsatisfactory.

The Chairman, Mr. D. E. Clark, said in part—

"The net profit for the period under review including profits on sale of properties and investments and including \$12,385.61 brought forward from last year amounts to \$828,225.57. Only those shareholders whose names appear in the new Share Register can receive dividends at the moment, but dividends on the outstanding shares will be paid as and when the old certificates will be surrendered to the Company for exchange.

"I do not think there are any other matters to which I can usefully refer, I merely propose the following resolution—"

"That the Report and Statement of Accounts, as presented, be adopted, and that the amount available for appropriation be allocated as follows—"

To pay a Dividend of \$1 per Share \$200,000.00
To transfer to Provision for Postage and Contingencies 200,000.00
To transfer Provision for Extra Losses 338,405.50
To carry forward 29,820.02
\$828,225.57

The motion was seconded by Mr. R. H. Wild and carried unanimously.

On the motion of the Chairman, seconded by Mr. C. Bernard Brown, Messrs. N. O. C. Marsh, M. H. Turner and J. M. Alves were reelected to the Board. Messrs. Percy Smith & Co. and Messrs. Post Warwick Mitchell & Co. were re-appointed auditors on the proposal of Mr. F. A. Xavier, seconded by Mr. N. O. C. Marsh.

Meeting the Chairman were Messrs. N. O. C. Marsh, M. H. Turner and J. M. Alves (Directors) and Mr. J. J. Quile (Secretary). Shareholders present were Messrs. C. Bernard Brown, R. H. Wild and F. A. Xavier.

"We have in mind to develop two other sites in the neighbourhood in the near future—the site on which Froton Cottage formerly stood and the old Chartered Bank House site, which the Company recently acquired. In regard to the former, accessibility is the big question and a temporary road will be built. The cost will be heavy, but in view of the lack of accommodation in the Colony it was decided to put the work in hand. It is hardly necessary for me to add that all costs will be defrayed immediately they are ready."

"We have in mind to develop two other sites in the neighbourhood in the near future—the site on which Froton Cottage formerly stood and the old Chartered Bank House site, which the Company recently acquired. In regard to the former, accessibility is the big question and a temporary road will be built. The cost will be heavy, but in view of the lack of accommodation in the Colony it was decided to put the work in hand. It is hardly necessary for me to add that all costs will be defrayed immediately they are ready."

"We still have certain properties which have been under requisition by the Military Authorities since the Japanese surrender and it is felt strongly that the time has now arrived when these should be released for civilian occupation. The Military Authorities have enquired out on maintenance or necessary repair work and the rentals we receive are actually below pre-war figures. From the company's

Branksome Towers

Work in connection with the reconstruction and modernisation of the block of flats situated May Road, known as Branksome Towers, is now well under way and it is hoped to have them ready for occupation sometime during June. Originally 12 flats, the larger flats are being divided and an additional 6 flats will be available. The cost will be heavy, but in view of the lack of accommodation in the Colony it was decided to put the work in hand. It is hardly necessary for me to add that all costs will be defrayed immediately they are ready."

"We have in mind to develop two other sites in the neighbourhood in the near future—the site on which Froton Cottage formerly stood and the old Chartered Bank House site, which the Company recently acquired. In regard to the former, accessibility is the big question and a temporary road will be built. The cost will be heavy, but in view of the lack of accommodation in the Colony it was decided to put the work in hand. It is hardly necessary for me to add that all costs will be defrayed immediately they are ready."

"We still have certain properties which have been under requisition by the Military Authorities since the Japanese surrender and it is felt strongly that the time has now arrived when these should be released for civilian occupation. The Military Authorities have enquired out on maintenance or necessary repair work and the rentals we receive are actually below pre-war figures. From the company's

PERSISTENT

Exeter, Apr. 23.—Rupprecht and Huus have done it again—they have escaped for the third time in four months from their prison camp in Germany. Hans Meinel (24), Luftwaffe corporal, and Rupprecht Reide (31), Army corporal, were missed by guards at Pforzheim Camp. The two men made their last escape on April 6. They were then taken near Tiverton after 60 hours of freedom. Before that they were at large for nearly three months and lived for a time in a cliff cave in bitter winter weather. —Reuter.

Certificates

"On January 10th last, shareholders were notified through the medium of the Press and by circular that as the Report of Shareholders of the Company had been read and the necessary signatures obtained, they should send to the company for cancellation the certificates for shares in their possession, in exchange for which the Company would issue new certificates with new distinguishing share numbers. There are, however, a considerable number of old certificates which have not yet been sent in and consequently do not appear in the new Share Register. Only those shareholders whose names appear in the new Share Register can receive dividends at the moment, but dividends on the outstanding shares will be paid as and when the old certificates are surrendered to the Company for exchange.

"I do not think there are any other matters to which I can usefully refer, I merely propose the following resolution—"

"That the Report and Statement of Accounts, as presented, be adopted, and that the amount available for appropriation be allocated as follows—"

To pay a Dividend of \$1 per Share \$200,000.00
To transfer to Provision for Postage and Contingencies 200,000.00
To transfer Provision for Extra Losses 338,405.50
To carry forward 29,820.02
\$828,225.57

The motion was seconded by Mr. R. H. Wild and carried unanimously.

On the motion of the Chairman, seconded by Mr. C. Bernard Brown, Messrs. N. O. C. Marsh, M. H. Turner and J. M. Alves were reelected to the Board.

Messrs. Percy Smith & Co. and Messrs. Post Warwick Mitchell & Co. were re-appointed auditors on the proposal of Mr. F. A. Xavier, seconded by Mr. N. O. C. Marsh.

Meeting the Chairman were Messrs. N. O. C. Marsh, M. H. Turner and J. M. Alves (Directors) and Mr. J. J. Quile (Secretary). Shareholders present were Messrs. C. Bernard Brown, R. H. Wild and F. A. Xavier.

"Warspite" Refuses To Go To Boneyard

London, Apr. 23.—The aging British battleship "Warspite," just like an old soldier who never dies, refused today to go to the boneyard—she went aground instead. En route from Portsmouth to the Clyde on her last journey, the 32,000-ton "Warspite" drifted in a gale away from the two tugs towing her on her last watery mile. She went ashore on the Eastern side of Mount's Bay near Land's End.

From Newlyn Harbour went a

Mushoole Station lifeboat this

morning to check up on "

"Warspite's" progress after she had been adrift or only partly

in the tow of tugs for two days.

The boat crew reported back

that she had gone fairly

aground on Malpas reef and showed

no signs of wanting to get off

and go north to be broken up for

salvage.

The eight men on board her

showed they were as stubborn as

the battleship herself—they re-

fused to get off her and come

back to shore on the lifeboat.

The youth was taken to hos-

pital with four bullet wounds and was reported to be in a poor condition.

A detective said the youth

identified himself as William

Kallowell and that he is the

adopted son of a North-West

ern University professor.

The youth was taken to hos-

Failure To Reach Agreement

London, Apr. 23.—The International Wheat Conference adjourned yesterday after failing to reach an agreement on world prices and allocations.

The conference adopted the U.S. proposal to refer back to the International Wheat Council in Washington.

The final action came after the United Kingdom and India (two of the biggest importers) announced that they would not sign a tentative long-term contract which was drafted here. The draft had fixed the maximum price at \$1.80 a bushel.

The conference accepted unanimously the U.S. proposal to send the document to the Council at the earliest possible date and at the same time invite other countries who were not present to join the Council and to participate in future discussions.

Delegates from Argentina (which earlier declined to participate in the price controls) attended the final plenary session as observers.—Associated Press.

Secret Schacht Session

Stuttgart, Apr. 23.—The De-Nazification Court trying Dr. Walther Schacht, Germany's former economic chief, went into brief secret session today because a police official had said that his evidence, if made public, might cause strained relations with Switzerland.

He had gone to Switzerland in connection with testimony of Dr. Gieslau, author of "Until the Bitter End."

Dr. Schacht listened attentively today as several witnesses told the court that he had taken part in a plot on Hitler's life in July, 1944.

A German manufacturer, Alex Haffner, declared that he and other conspirators, including Gieslau, used to meet in a private house in Berlin.

At one of these meetings, Dr. Schacht said that Hitler could only be overthrown by a plot against his life.

Shop stewards in his own factory who were Nazis, Haffner said, approached him several times concerning Dr. Schacht, saying that he was a traitor, who was sabotaging industry with the intention of destroying the Nazi movement.—Reuter.

Arab Detained In U.S.

Washington, Apr. 23.—The Arab office here today said that the United States authorities had detained Akram Abdul Rahim, private secretary to the Director of the Arab Office in London and Washington for four days when he arrived in New York early this month.

No explanation was given. Rahim was held at Ellis Island—immigration and customs office—from April 7 to 11, inclusive.

Rahim is now in Washington assisting the Arab Office's Director, Musa Bey Alamy. An Arab Office spokesman denied the reports circulating in the Middle East that Rahim was "under arrest" and had not yet been released.—Reuter.

pit with four bullet wounds and was reported to be in a poor condition.

In a telephone interview, Doctor Alfred L. Holloway, Professor of Anthropology in Chicago, said that he was "too shocked" to discuss the shooting.—Associated Press.

The youth was taken to hos-

pital with four bullet wounds and was reported to be in a poor condition.

In a telephone interview, Doctor Alfred L. Holloway,

Professor of Anthropology in

Chicago, said that he was "too

shocked" to discuss the shooting.—Associated Press.

Russian Version Refuted

Berlin, Apr. 23.—The Russian version of an alleged incident involving two Red Army sergeants was refuted to-night in a statement by British au-

thorities.

The text of the reply to the So-

viet charge—levelled at last night's

meeting of the Allied Kommandatura—that the two Russian ser-

geants were manhandled and seri-

ously injured in an incident at

Spandau (part of the British

sector of Berlin) involving, al-

legedly, British military police,

said that the Soviet sergeants were arrested following reports

of shooting in the Spandau area,

connected with threats to two

German women living in that



FOTOPRINT
CAMERAS
&
PHOTOGRAPHIC
SERVICES

7, D'Aguilar St., H.K.
D. Middle Rd., Kow.

CHINA MAIL

HONG KONG, FRIDAY, APRIL 25, 1947.

SAIGON FIGHT BACK Creditable Win In Last Match

Saigon staged a wonderful recovery in their last football game in Hong Kong at Causeway Bay yesterday when they beat Combined Chinese by five goals to three after being two goals down at the interval.

A good goal by Due in the opening minutes of the second half put life into the Saigon team and for a considerable period they were continually in the Chinese half. Not long after, Due equalised and from then for the next 20 minutes Saigon played very well, using their wingers to great advantage, and added three goals, including a penalty.

The game was marred by the absence of the importance of sports in a medium of cementing international good fellowship.

There were expressed to the Hong Kong Football Association for the hospitality shown to the visiting team, and an invitation extended to Hong Kong to send a team to Saigon later in the year.

Football In Scotland

London, Apr. 23.—Results of football games played in Scotland today were:

Scottish "B" Divis: Dundee 2 Albion 0; Dundee 5 Raith Rovers 2; Steinhousen 4 Albion Rovers 1.

Glasgow Charity Cup, 1st round: Clyde 1 Partick Thistle 4.

The Scottish Football Association have chosen 14 players to tour the Continent in May. They are: Miller (Celtic), Young (Rangers), J. Shaw (Hibernians) D. Shaw (Hibernians), Brown (Partick Thistle), Waburnians (Rangers), Forbes (Sheffield United), Huddersfield (Partick Thistles), Waddell (Rangers), McLaren (Preston North End), Campbell (Falkirk), Flavel (Airdrieonians), Steele (Morton), Pearson (Newcastle United).

The team will fly to Amsterdam on May 16.—Reuter.

DOCK TEAM

The following will represent Dockyard against Devons at soccer today:

Hannan, Baker, Anstis, Stewart, Carnegie, Penman, Dempster, Stevens, Richie, Trouard, and Percy.

Mr. C.M. Sequeira: A Tribute

(By Recorder)

It was with deep regret that the local chess community received the news of the death on Wednesday morning at his home in Kowloon Tong of the Colony's first ranking chess player, C.M. Sequeira.

The late Mr. Sequeira, in his most brilliant period between 1926 and 1935, was six times Colony Champion in what could well be considered the brightest decade in the history of chess in Hong Kong.

It was then that he met and conquered in their prime such legendary figures in the local chess world as Sir Henry Pollock, D.G. de Carvalho, S.G. Hayes, H. W. Randall, L. A. Bellinini, the late A. D. Sequeira (his brother) and Victor Rush.

In this period he was also three times runner-up for the Colony title. He was second to Sir Henry Pollock in 1928, to G. Hussey in 1930 and to D. E. de Carvalho in 1931. He was seven times winner of the Kowloon Chess Club Championship and once runner-up to H. W. Randall in 1920.

He retired from competitive chess after 1935 and was only attracted back to tournament play in 1941 by a new crop of good chess players. In winning the Kowloon Chess Club Championship, he finished ahead of such stiff competition as G. S. Coxhead, L. Karpovich and Karel Wels. In the tournament for the Colony title that followed, he lost twice to L. Karpovich, whose sudden meteoric rise to the Colony title was the surprise of the season.

Creditable Chinese had two good chances to reduce the lead but were caught offside. Before time Leung Ling-chui scored for them.

Hong Kong:—Yu Kuan-yam; Fok Yul-wan; Tse Kam-hung; Lau Wing-kwong; Hung Hing-yuk and Lo Wai-kuen; Tse Kam-ho, Chan Tak-fai, Lee Bing-chu, Cheuk Shek-kam and Lee Shok-yau.

Sequel:—Owen, Mainous and Vang Von, Pacific and Choung; May, Due, Tho, Bao and Trong.

Interport Dinner

The visiting football team from Saigon was feted at a large dinner party at the Clarendon Hotel by the Hong Kong Football Association last night.

The amiable spirit dominated the proceedings.

Services Athletics Finals

The finals of the Combined Services' Athletic Association Championships will be contested this afternoon at the Caroline Hill Stadium.

The following are the finalists:

100 yds.—Cpl. Higgins Buffs, Sgt. Drayton Cdo., Pte. Smith Devons, Pte. Liggins Devons, Pte. Unsworth Devons, Cpl. Buxton R.A.F.

220 yds.—Pte. Turner Devons, Pte. Liggins Devons, Pte. Munro Buffs, L/Bdr. Elliot 23 Fd. R.A., Sgt. Drayton Cdo., Cpl. Hicks Buffs.

440 yds.—2/Lt. Broadbent Buffs, Lt/Cdr. Briggs, R.N., Major Ormsby W. Yorks, Capt. Goldsmith Devons, Cpl. Bowring Devons, Sgt. Barr Devons.

1 Mile.—Flight Lt. McLeod R.N., F/Lt. Kennedy R.A.F., Sgt. Jones R.A.F., C/Sgt. Roff Devons, Pte. Stokes Devons, Pte. Shrimpton Devons, L/Cpl. Brewster Devons.

Discus.—Lt. Guest Cdo., Sgt. Absolom Cdo., Drage R.N., Maltby R.N., Pte. Larson Buffs, Pte. Vangstrup Buffs, Sgt. Webster R.A.F., Pte. Gibson Devons.

Long Jump.—Martin R.N., Pte. Smith Devons, Pte. Jensen Buffs, Sgt. Webster R.A.F., Cpl. Buxton R.A.F., Cpl. Musson Devons.

High Jump.—Bdr. Blissel 25 Fd. R.A., Pte. Dixon Devons, Pte. Smith Devons, Cpl. Mitchellmore Devons, Cpl. Arrowsmith Buffs, Pte. Turner Devons.

Shot.—Pte. Larson Buffs, Sgt. Loveridge Buffs, Pte. Vangstrup Buffs, Pte. Christiansen Buffs, Pte. Tyler Buffs, Sgt. Absolom Cdo.

Javelin.—Sgt. Webster R.A.F., Pte. Vangstrup Buffs, L/Cpl. Killian Buffs, Thompson R.N., Sgt. Dodds Cdo., Pte. Anderson Buffs.

GOVERNOR DEFENDS INCOME TAX

(Continued from Page 2)

"No, we recognize that the opposition is due to a conviction held by many people in this Colony that this is not the best or the most appropriate form of taxation for Hong Kong. The Council will expect me to be perfectly frank in this point, and I have to say quite frankly that the Government is of a contrary opinion. The Government has taken into its consideration all the representations that have been made on this point and it remains of the opinion that a measure of direct taxation is the most appropriate method of providing for some of the essential expenditure of this Colony in present circumstances."

Not Doctrinaire

"I want to make it quite clear that this is not a mere doctrinaire opinion hatched out by a Governor or a Financial Secretary in the privacy of his office, nor yet an opinion imposed upon this Government from without regardless of local opinion and local condition. It is a conclusion at which the Government did not arrive until it had called into being a Taxation Committee composed of twelve persons, including its Secretary, of whom only three persons, again including the Secretary, were officials. That Committee was asked to make a specific recommendation on the subject of the introduction of an Income Tax and it was in accordance with their recommendation that this Bill was first framed, and published, as Honourable Members know, some seven weeks ago with an explanatory memorandum in which the terms of the Taxation Committee's recommendation were set out."

"My Honourable friend the Financial Secretary has given an account in some detail of subsequent developments, which have

resulted in very considerable modifications being made in the Bill. It was, as Honourable Members know, the result of a second reference to the Taxation Committee, enlarged by the inclusion in its number of all the Unofficial Members of this Council, that the standard bill has been inserted in the Bill at the figure—the not unduly onerous figure, may I say?—of ten per cent."

"And as a result of a reference to another Committee—to which I may say, as the Honourable Financial Secretary has already said, both the Government and the Council are under a great debt of obligation—various changes have been made in the terms of the Bill, all designed to obviate possible hardships in its operation,

No Undue Haste

"I hope that enough has been said both by the Honourable the Financial Secretary in introducing this Bill and by myself to satisfy the Council firstly that these things are not being done in a corner, and secondly that they are not being done with undue or unreasonable rapidity. "Nine months have elapsed since this Council was informed by the Financial Secretary that the Government had under consideration the question of the date from which direct taxation under the old War Revenue Ordinance should be collected, and also the question whether the provisions of that Ordinance should be replaced by a more normal form of Income Tax Law, and more than seven months have passed since another clear indication was given by myself to this Council of the fact that the Government would have to consider the re-introduction in this post war period of a measure of direct taxation, and during the past seven weeks this Council and the public have had an opportunity of studying and commenting upon the proposals embodied in the Bill, an opportunity which have

"We shall be forced to spend large sums over a period of years on extensions to our water supply. We must have a new airfield, and we cannot expect one to be built without making substantial contributions towards the cost. The Development Committee which is now sitting is at work to make recommendations, and they will certainly involve considerable expenditure from our own resources if they are to be proceeded with."

"And then there is the past. Heavy commitments are still hanging over us on which we have not received prior notice that the Tribunal was to sit."

"There is one more thing which I think I ought to say on the subject of the programme which we are following in dealing with this measure. Hitherto, as I have said, sufficient time does appear to me to have been allowed for consideration of the measure. Hereafter also I hope that Honourable Members will find that the time given to them for study of its terms and for consultation is sufficient."

Time Presses

"But here I do feel that in some sense this does press. It is proposed that the second reading of this Bill shall be taken on May 1, so that it may be on the 2nd to say on this day week. And the reason for this is twofold. "In the first place, a month will already have passed since the commencement of the financial year, in respect of which it is proposed that this revenue measure shall operate, and for administrative reasons it is desirable that the measure shall be upon the statute book not much after that date; and, secondly, I am acutely conscious of the fact that the time for my own departure from Hong Kong will by then be drawing very near."

"Honourable Members will, I am sure, understand me when I say that I do consider it to be my duty to this Colony to see that the question does not remain undetermined at the time of my departure."

"I should not put this forward as a reason for proceeding with any undue precipitancy, in this or any other matter, and I sincerely trust that no Honourable Member will in fact find that the interval between first and second reading is embarrassingly or inconveniently short. If it should prove to be so, I shall hope nevertheless to have that Hon. Member's understanding and indulgence."

"The reasons for the introduction of this Bill are, quite simply, that the revenue is needed, and, as I have explained, of the various possible methods of raising this revenue the methods embodied in this Bill are considered, not by the Government's financial advisers only—but to be the most appropriate."

Correct Policy

"As regards the need—it may be said, in fact it has been said, that our other revenue estimates have been framed on a conservative basis, that they are sure to be exceeded, and that we can't entirely enter upon the expenditure of 1947-48 without making provision in our Revenue Estimates and our Finance legislation, for quite the full amount which is required. I do not believe that many thinking people can really hold that such an attitude of optimism would be justified at the present time, or that we ought to depart at this juncture from a policy of conservatism."

"We do not know how the revenue will be affected by the new income tax, but the Government has decided to proceed with the same, and to do so in accordance with the principles of the Income Tax Act."

"The following will represent K.C.C. in their return Lawn Bowls match against Craigie, on Saturday at the K.C.C. on Sunday, 10th May, at 2 p.m.:

Winning pitcher, Bahr, New York 1 12
Brooklyn 6 7
Cincinnati 1 8
Chicago 7 10
Associated Press.

Hong Kong in December, 1941.

The late Mr. Sequira was 54 years of age. He had retired in March last year after many years service with Standard Vacuum Oil Company. He was a noted chess player, having been six times Colony Champion.

A large number of friends were present at the funeral, which was conducted by Rev. Fr. A. Granelli, the Rev. Fr. D. Carvalho, concelebrating only a Mass to those of the field in a double-round tournament.

The late Mr. Sequira upheld the distinction of having put up the largest sum of money in aid of the

DISTINCTIVE
PORTRAITURE
ASIA STUDIO 10 Ice House Street.

Public Dinner In H.E.'s Honour

The public dinner which the unofficial members of Councils are getting up in honour of His Excellency Sir Mark Young and Lady Young at the Hong Kong Hotel on May 7, on the eve of their departure, may prove to be one of the biggest demonstrations of popular goodwill and esteem towards a departing Governor of the Colony.

Already over 150 persons from all sections of the community have subscribed to the function which is open to ladies as well as men, and more are joining daily. The sponsors are extending an invitation to as many people as possible to take part in paying their respects to His Excellency and Lady Young.

No Governor has so endeared himself to the community as Sir Mark who can be said to have shared more in its trials and tribulations than in its happiness and prosperity. Arriving to take up his post on the brink of the Colony's disaster, he spent the next three years and eight months in internment like all loyal citizens, and long before he had recovered his health he was back again to guide the Colony through the most difficult period of its post war rehabilitation. His departure will be a sad loss to the Colony.

Members of the community who wish to take part in the dinner are requested to get in touch with any of the following:

Mr. A. Morse, (Hong Kong Bank); Dr. S. N. Chau (China Buildings); Mr. Leo d'Almeida e Castro (Prince's Building); and Mr. D. Rutledge (Dudell's).

Menaces Charge

Committee proceedings were commenced yesterday before Mr. Latimer against Wu Yan-kam, 22, unemployed, on two charges of demanding with menaces the sum of \$2,000 from Wu Fun at 222 Temple Street, first floor, on March 24 and 27.

DSI Cliff Pope, prosecuting, said that complainant handed to him on March 26 a letter he received on the previous day and which was found to contain a demand for \$2,000 accompanied by a threat of harm to his life, his children and his property. A second letter was received on March 27, repeating the former threat.

Acting on the instruction of the Police, said DSJ Pope, Wu Fun placed a bundle containing \$2,000 on the second step of the stairs leading up to his floor. Detectives Kwan Kul and So Ting, after keeping watch on the premises for two nights, arrested the accused at 4 a.m. on March 28.

When questioned, continued the prosecuting officer, accused said that he had on the previous occasions attended at the Kowloon Magistracy only to learn that the hearing had been postponed due to the inability of Mr. Silva to attend. He learned of the Tribunal's intention to sit yesterday purely by coincidence.

The Tribunal, consisting of Messrs. Andrew Cheung (Chairman), P. C. Kwok and Li Tung, decided to adjourn until 10.30 a.m. on May 3 at the Supreme Court Building after evidence had been given by Mr. Weir of China Engineers, who said that from July to about the latter part of October last year he occupied a small room on the same floor as Deedear, for which he paid \$200 a month plus a proportionate sum of gas, water, electricity and telephone charges.

In reply to the Chairman, Mr. Silva declared that there was absolutely no possibility of the parties coming to a compromise as Mr. Deedear was to say the least a most undesirable tenant.

Mrs. Peers based her application on the ground of non-payment of rent for the past nine months at \$300 a month. Mr. Deedear's defence was that the rent was excessive and that \$102 per month should be the correct rental.

Council adjourned to May 1 for the next session.

Films Bill Passed

The British Cinematograph Film Ordinance passed its second and third reading in Legislative Council yesterday.

The Ordinance to amend the Mercantile Marine Assistance Fund Ordinance 1933 passed its first reading.

Explaining the reason for the amendment, the Attorney General said that under the terms of the Ordinance, appropriations to the Fund were made by Legislative Council on January 1 each year, whilst the Colony's financial year commences on April 1 and finishes on March 31. The purpose of the Bill was to alter the date to tally with the Colony's financial year.

Also receiving approval was the amendment made by the Urban Council on April 15 to by-laws relating to market and market stalls.

Council adjourned to May 1 for the next session.

RADIO

ZBW Hong Kong broadcasting on a frequency of 840 kilocycles from 12.30 to 2.00 p.m. and 6.30 to 11.00 p.m. and also on 962 megacycles in the 31 metre band from 12.30 to 1.15, 6.30 to 7.30 and 9.00 to 11.00 p.m.

12.30 p.m.—Daily Programme Summary.

12.32 p.m.—Variety.

1.00 p.m.—Orchestra Interlude.

1.10 p.m.—Piano Duets; Musical Kaye.

1.30 p.m.—Clown.

2.00 p.m.—Film Memories.